

Monthly Financial and Operations Report
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OFFICE OF THE CITY CONTROLLER
CITY OF HOUSTON
TEXAS

CHRIS B. BROWN

To: Mayor Sylvester Turner
City Council Members

From: Chris B. Brown
City Controller

Date: January 27, 2017

Subject: December 2016
Financial Report

Attached is the Monthly Financial Report for the period ending December 31, 2016.

GENERAL FUND

The Controller's Office is projecting an ending fund balance of \$212.2 million for FY2017. This is \$4.1 million lower than the projection of the Finance Department. The difference is due to a \$4.1 million higher revenue projection from the Finance Department. Based on our current projections, the fund balance will be \$59.4 million above the City's target of holding 7.5% of total expenditures, excluding debt service and Pay As You Go (PAYGO), in reserve.

We have decreased our revenue projection \$2.6 million from our October projection. Sales Tax was reduced \$5.5 million based on trends from the five months received. Other Franchise was reduced \$2.0 million for decreases in Cable TV franchise fees. Licenses & Permits was reduced \$837,000 to recognize the loss of miscellaneous health permits – air quality. Municipal Courts Fines & Forfeits was decreased \$1.1 million, as the YTD revenues are down 11% from FY2016 levels. Interest was increased \$1.0 million for higher revenues from higher cash balances, and rising rates. Miscellaneous/Other was increased \$561,000 for higher prior year amounts. Finally, Sale of Capital Assets was increased \$5.4 million to recognize sales of two properties, 2311 Texas Avenue, and "The Center", 3550 West Dallas Street.

The major difference is in one category:

- (1) Sales Tax is \$1.8 million lower, as Controller's Office is using a decrease of 4.07% over FY2016 receipts.

Expenditure projections were increased \$5.3 million from last month's report. This is \$22.9 million higher than the Adopted Budget. Several departments were decreased totaling \$4.7 million for 2nd quarter vacancy savings, as well as fuel savings. This was offset by an increase of \$10.0 million to General Government for the Storm Water Action Team (SWAT) program.

ENTERPRISE FUNDS

In the Aviation Operating Fund, our projection for Operating Revenues decreased \$5.9 million mainly for lower parking revenues. Operating Expenses decreased \$9.8 million for savings in personnel, consulting, building maintenance, and service contracts. Non-Operating Revenues increased \$2.1 million for higher interest revenues. These changes caused Operating Transfers to increase \$6 million.

**Mayor Sylvester Turner
City Council Members
December Monthly Financial Report**

Our projection for the Combined Utility System Fund Operating Expenses decreased \$10.1 million for savings in personnel, delayed program implementation and maintenance, and construction costs. Non-Operating Revenues decreased \$3.4 million for lower impact fees, caused by lower development activities than expected. Operating Transfers decreased \$2.2 million for lower debt payments for first lien debt issues.

Finally, our projection for the Storm Water Fund Expenditures and Operating Transfers In were both increased \$10 million to reflect the SWAT program mentioned previously.

We are projecting no material changes in the Convention & Entertainment Operating Fund and the Dedicated Drainage & Street Renewal Fund this month.

COMMERCIAL PAPER AND BONDS

The City's practice has been to maintain no more than 20% of the total outstanding debt for each type of debt in a variable rate structure. As of December 31, 2016, the ratio of unhedged variable rate debt for each type of outstanding debt was:

General Obligation	5.03%
Combined Utility System	1.92%
Aviation	15.22%
Convention and Entertainment	12.30%

Respectfully submitted,



Chris B. Brown
City Controller

City of Houston, Texas
Quarterly Swap Agreements Disclosure
December 31, 2016

I. Combined Utility System Swaps

A. Combined Utility System Synthetic Fixed Rate Swap

On September 10, 2004, the City entered into three pay-fixed, receive-variable rate swap agreements ("the 2004B Swaps") related to the Combined Utility System 2004B auction rate variable interest bonds ("the 2004B Bonds"). The City pre-qualified six firms to submit competitive bids on the swaps. The three firms selected all matched the lowest fixed rate bid of 3.78%. As of August 15, 2012, the City had converted all of the 2004B bonds from auction rate to variable rate demand bonds ("the 2004B bonds") and SIFMA-Index notes ("the 2012A and 2012B Refunding Bonds"), collectively referred to herein as the "Bonds."

Objective. The objective of the swaps is to hedge against the potential of rising interest rates associated with the Bonds and to achieve a lower fixed rate than the market rate for traditional fixed rate debt at time of issuance. The City's goal is that its variable receipts under these swaps equal the variable payments made on the bonds, leaving the fixed payment on the swap, plus dealer and liquidity fees and the fixed spread to SIFMA, as its net interest cost.

Terms. The notional amounts of the swap agreements total \$653.3 million, the principal amount of the associated Bonds. The City's swap agreements contain scheduled reductions to outstanding notional amounts that follow anticipated payments of principal of the Bonds in varying amounts during the years 2028 to 2034.

Under the terms of the swaps, the City will pay a fixed rate of 3.78% and receive a floating rate equal to 57.6% of One-Month US Dollar LIBOR plus 37 basis points. All agreements were effective September 10, 2004 - the original date of issuance of the Bonds. The termination date is May 15, 2034.

On November 7, 2016, UBS AG novated \$150,000,000 notional amount to Wells Fargo Bank, N.A.

Receipts and Payments. For the six months ended December 31, 2016, the City received \$2,194,309.02 in swap revenue for these swaps and paid \$1,965,026.59 of interest on the underlying securities. The contractual rate for the City's swap payment is 3.78%. The average effective rate for the 2004B bonds, including interest for the Series 2004B bonds, the City's swap payments, and its dealer and liquidity fees, reduced by swap receipts, was 4.35%. In contrast, the comparable fixed rate the City paid on its Combined Utility System Series 2004A bonds was 5.08%.

Fair value. Because interest rates have changed, the swaps had an estimated negative fair value of \$169 million on December 31, 2016. This value was calculated using the zero-coupon method.

Credit risk. As of this date, the City was not exposed to credit risk because the swaps had a negative fair value. However, should interest rates change and the fair value of the swap become positive, the City would be exposed to credit risk on the swap in the amount of its fair value. If a counterparty's credit rating falls below rating thresholds established by the agreements, collateral must be posted in varying amounts depending on the credit rating and swap fair value. No collateral has been required to date.

Counterparty	Notional Amount	Fair Value	Counterparty Credit Rating (Moody's/S&P/Fitch)
Goldman Sachs Capital Markets Inc.	\$ 353,325,000	\$ (91,347,520)	A3 /A /A+
JP Morgan Chase	150,000,000	(38,780,522)	Aa3/ A+/AA-
Wells Fargo	150,000,000	(38,780,522)	Aa2 /AA+/AA
	<u>\$ 653,325,000</u>	<u>\$ (168,908,564)</u>	

Basis risk. The City is exposed to basis risk on the swaps because the variable payment received is based on a different taxable index from the tax-exempt rate paid by the City on the bonds. Should the relationship between taxable LIBOR and tax-exempt rates move to convergence (because of reductions in tax rates, for example), the expected cost savings may not be realized. For the three months ended December 31, 2016, the swap generated positive cash flow with the average variable rate paid on the underlying tax-exempt bonds at 0.59%, or 0.07% lower than the average 0.66% LIBOR-based rate received for the swap.

Remarketing risk. The City faces a risk that the remarketing agent will not be able to sell the variable rate demand bonds at a competitive rate each week. There is no remarketing risk associated with the SIFMA index notes until the end of the respective maturities in 2015 and 2017. Rates may vary considerably as investors shift in and out of the tax-exempt variable rate sector.

Termination risk. The City may terminate for any reason. A counterparty may terminate a swap if the City fails to perform under the terms of the contract. The City's ongoing payment obligations under the swap (and to a limited extent, its termination payment obligations) are insured, and counterparties cannot terminate so long as the insurer does not fail to perform. If a swap is terminated, the associated variable-rate bonds would no longer carry synthetic fixed interest rates. Also, if the swap has a negative fair value at termination, the City would be liable to the counterparty for a payment equal to the swap's fair value.

B. Combined Utility System Forward Rate Lock/Synthetic Fixed Rate Swap

On November 1, 2005, the City priced a floating to fixed interest rate exchange agreement swap with Royal Bank of Canada ("RBC") on a forward basis. The City pre-qualified eight firms to submit competitive bids, and RBC submitted the lowest bid of 3.761%.

Objective. The City entered the swap agreement to hedge against the potential of rising interest rates and to achieve a lower fixed rate than the market rate for traditional fixed rate debt. This swap was previously assigned to the 2008A variable rate demand bonds and the 2010B SIFMA Indexed Notes. The swap is currently associated with the 2012C SIFMA Indexed Notes, which refunded the 2010 SIFMA Indexed Notes. The addition of the SIFMA-Indexed Notes diversifies the System's variable rate debt portfolio. Rates on the notes are calculated at SIFMA +60 bps, and the notes expire in 2016. On August 1, 2016, CUS refunded 2012C SIFMA Index Notes to CUS 2016C Libor Index.

Terms. The notional amount of the swap is \$249.1 million with the underlying bonds being the Series 2012C Notes. The swap agreement contains scheduled reductions to the outstanding notional amount during the years 2028 to 2034.

Under terms of the swap, the City pays a fixed rate of 3.761% and receives a floating rate equal to 70% of One-Month US Dollar LIBOR. The agreement became effective March 3, 2007, with a termination date of May 15, 2034.

On September 19, 2015, Royal Bank of Canada (RBC) novated \$249,075,000 notional amount to Wells Fargo.

Receipts and Payments. For the six months ended December 31, 2016, the City earned \$447,336.98 in swap revenue for its 2016C swap and paid \$656,971.19 on the underlying notes. The contractual rate for the City's swap payment is 3.761%. The average effective rate for the bonds, including the City's swap payments and a fixed component, reduced by swap receipts was 4.53%.

Fair value. Because interest rates have changed, the swap had an estimated negative fair value of \$66.3 million on December 31, 2016. This value was calculated using the zero-coupon method.

Credit risk. The City's swap policy generally requires that swap counterparties be rated double-A or better by at least one nationally recognized rating agency. As of this date, Wells Fargo Bank met this requirement with ratings

of Aa2/AA-/AA. Also, under the agreement, if Wells Fargo Bank's credit rating falls below double-A, collateral may be requested in varying amounts depending on the credit rating and swap fair value. No collateral has been required to date.

Basis risk. The City will be exposed to basis risk on the swap because the variable payment received is based on a taxable index other than the tax-exempt SIFMA based rate paid by the City on the bonds. In the future, if tax-exempt rates move to convergence with the taxable LIBOR index (because of reductions in tax rates, for example), the expected cost savings may not be realized, resulting in a higher synthetic rate. For the three months ended December 31, 2016, the average variable rate paid on the underlying tax-exempt bonds, excluding the fixed credit spread component, was 0.52%, 0.17% higher than the average 0.35% LIBOR-based rate received for the swap.

Termination risk. The City may terminate for any reason. Wells Fargo Bank may terminate a swap if the City fails to perform under the terms of the contract. The City's ongoing payment obligations under the swap (and to a limited extent, its termination payment obligations) are insured, and Wells Fargo Bank cannot terminate so long as the insurer does not fail to perform. If a swap is terminated, the associated variable-rate bonds would no longer carry synthetic fixed interest rates. Also, if the swap has a negative fair value at termination, the City would be liable to the counterparty for a payment equal to the swap's fair value.



CITY OF HOUSTON

Finance Department

Sylvester Turner

Mayor

Finance Department
P.O. Box 1562
Houston, Texas 77251-1562

T. 832-393-9051
F. 832-393-9116
www.houstontx.gov

To: Mayor Sylvester Turner
City Council Members

Date: January 27, 2017

Subject: 6+6 Financial Report

Attached is the 6+6 Financial Report for the period ending December 31, 2016. Fiscal Year 2017 projections are based on six months of actual results and six months of projections.

General Fund

Our revenue projection is \$12 million higher than the Adopted Budget and \$2.2 million lower than the 5+7 Report. The variance from the prior month's projection is primarily due to:

- \$1.1 million decrease in Telephone Franchise Fees,
- \$4.1 million decrease in Cable TV Franchise Fees,
- \$3.0 million decrease mainly in Miscellaneous Health Permits due to the suspension of the source registration permit program and lower Dumpster Permits,
- \$947,000 decrease in Municipal Courts Fines and Forfeits due to a reduction in citations issued,
- \$300,000 increase in Charges for Services mainly in police services reimbursement at the airports,
- \$1.0 million increase in Interest due to higher cash receipts,
- \$5.4 million increase Sale of Properties due to the sale of 2311 Texas Avenue and "The Center" at 3550 West Dallas Street.

General Fund Revenues (amounts expressed in thousands)

Category	FY16 Actual	FY17 Adopted Budget	FY17 Current Projection	Variance Over/(Under)
Property Tax	\$1,098,664	\$1,133,191	\$1,144,481	\$11,290
Sales Tax	640,476	615,000	615,000	-
Franchise Fees	191,169	192,785	187,581	(5,204)
Other	370,538	357,437	363,336	5,899
Total	\$2,300,847	\$2,298,413	\$2,310,398	\$11,985

Our expenditure projection is \$22.9 million higher than Adopted Budget and \$5.3 million higher than the 5+7 Report. The variance from the prior month's projection is primarily due to:

- \$4.0 million decrease in various departments to reflect Fuel and Interfund Vehicle Services savings,
- \$678,000 decrease in various departments to reflect second quarter vacancy savings,

- These savings are offset by a \$10 million increase in General Government for the Storm Water Action Team (SWAT) Program.

General Fund Expenditures (amounts expressed in thousands)

Category	FY16 Actual	FY17 Adopted Budget	FY17 Current Projection	Variance Over/(Under)
Police	\$800,918	\$811,296	\$823,629	\$12,333
Fire	504,177	504,652	504,635	(17)
Other Departments	696,816	699,266	709,877	10,611
Debt Service/PAYGO	346,000	293,156	293,156	-
Total	\$2,347,911	\$2,308,370	\$2,331,297	\$22,927

We are currently projecting an ending fund balance of \$216.3 million, which is \$7.4 million lower than last month and 10.6% of estimated expenditures less debt service and pay-as-you-go (PAYGO) transfers.

Fund Balance (amounts expressed in thousands)

Category	FY16 Actual	FY17 Adopted Budget	FY17 Current Projection	Variance Over/(Under)
Fund Balance - Beginning of Year	\$287,843	\$196,394	\$236,947	\$40,553
Changes to Designated Fund Balance	-	300	300	\$0
Budgeted Increase/(Decrease) in Fund Balance	(47,064)	(9,957)	(20,899)	(10,942)
Change in Inventory/Prepaid Items/Imprest Cash	(3,832)	-	-	\$0
Fund Balance, End of Year	\$236,947	\$186,737	\$216,348	\$29,611
% of Expenditures Less Debt Service and PAYGO	11.8%	9.3%	10.6%	1.3%

A Summary of all variances from Adopted Budget that have been reported year-to-date is included in the attachment to this letter.

Enterprise, Special Revenue and Other Funds

We are projecting the following forecast changes in Enterprise Funds, Special Revenue Funds and other funds from the 5+7 Report.

Aviation

Operating Revenues decreased by \$5.9 million primarily due to a decrease in garage parking revenue due to lower demand for Ecopark and valet parking utilization at the airports. Operating Expenses decreased by \$9.8 million mainly due to personnel saving, delays in consulting services for commercial development initiatives and building maintenance services, and lower than anticipated parking services contracts. Non-Operating Revenues increased by \$2.1 million due to an increase in interest on pooled investments and concession marketing fees. As a result, Operating Transfers increased by \$6 million.

Storm Water Fund

Expenditures and Operating Transfers-In increased by \$10 million for the Storm Water Action Team (SWAT) Program.

Combined Utilities System

Operating Expenditures decreased by \$10.1 million primarily due to delays in: filling vacant positions, program implementation for regulatory compliance operation and maintenance activities, and construction site work services contract. Non-Operating Revenues decreased by \$3.4 million in Impact Fees due to an economic slowdown in development activities. Operating Transfers-Out decreased by \$2.2 million due to lower than budgeted debt payments on the first lien debt series 2017A.

Health Benefits Fund

Non-Operating Revenues increased by \$800,000 mainly due to refunds for performance guarantees.

Building Inspection Fund

Revenues decreased by \$5.3 million due to lower permit activities than anticipated. Expenditures decreased by \$1.3 million due to delays in filling vacant positions.

Cable TV Fund

Revenues decreased by \$967,000 correlated to reduction in cable TV franchise fees. Expenditures decreased of \$580K due to Public Education Government (PEG) contract savings.

Essential Public Health Services Fund

Expenditures decreased by \$455,000 mainly due to delays filling vacant positions.

Health Special Revenue Fund

Revenues decreased by \$552,000 due primarily to delays in funding for the Veterans Affairs Program. Expenditures decreased by \$433,000 due to delays starting in the Veterans Affairs Program.

Houston TranStar Fund

Expenditures increased by \$276,000 due to higher building maintenance services for additional building projects at the TranStar Center.

Municipal Court Technology Fee Fund

Revenues decreased by \$282,000 due to a reduction in ticket citations.

Planning & Development Special Revenue Fund

Revenues decreased by \$743,000 due to lower than anticipated platting activities. Expenditures decreased by \$856,000 due to delays in filling vacant positions.

Houston Economy

Energy – The average oil price of \$51.97 for the month of December was 13.8% higher than prior month's average price of \$45.66. Compared to last year, the price has increased by 39.7%. The average oil rig count of 507 for the month of December was 9.7% higher than prior month's count of 462. The rig count year-over-year comparison for the month of December showed a decrease of 5.6%.

Employment – According to the Bureau of Labor Statistics, the preliminary total nonfarm employment in the Houston-The Woodlands-Sugar Land Metropolitan Statistical Area stood at 3,035,700 in November 2016, up approximately 0.67% year-over-year. Houston added 5,700 jobs in November. Despite the struggles of the oil industry, Houston continues to have growth in manufacturing, real estate, educational services, health care, arts and entertainment, hotels and food services. The forecast calls for job losses to continue in energy exploration and production, oil field services, construction and information.

Home Sales – The latest report prepared by the Houston Association of Realtors for the month of December 2016 shows the total single-family home sales (6,628 units) were 5.3% higher compared to December 2015 (6,297 units). The Houston housing market recorded across-the-board gains in December, with single-family home sales, total property sales, total dollar volume and pricing all up compared to December 2015. Despite the slowdown forecasted in falling oil prices and energy industry layoffs, the Houston real estate conquered to complete a strong 2016 year.

Sincerely,



Kelly Dowe

Director



General Fund (Fund 1000)
(amounts expressed in thousands)

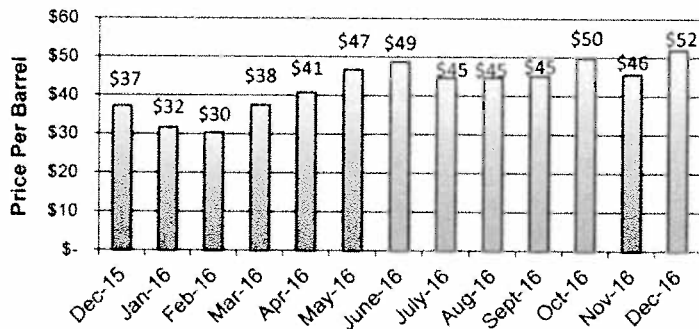
Finance - Major Variances from Adopted Budget

<u>Revenues</u>		Variance Over/(Under)
Month Reported		
	General Property Taxes	
July	Property Tax calculation adjustment based on updated US Census Bureau	5,183
	Total July Revenues	5,183
	General Property Taxes	
August	Property Tax calculation adjustment based on disaster declaration for April Tax Day Flood	6,107
	Total August Revenues	6,107
	Intergovernmental	
October	Increase in Ambulance Supplemental Payment Program reimbursement	2,856
	Total October Revenues	2,856
	Telephone Franchise	
	Decrease in Telephone Franchise Fees being lower than anticipated	(1,094)
	Other Franchise	
	Decrease in Cable TV Franchise Fees being lower than anticipated	(4,110)
	Licenses and Permits	
	Decrease in Miscellaneous Health Permits due to suspension of the program and lower Dumpster Permits	(2,955)
	Charges for Services	
	Increase mainly in police services reimbursement at the airports	299
	Municipal Courts Fines and Forfeits	
	Decrease in municipal fines and forfeits due to reduce citations issued	(947)
	Other Fines and Forfeits	
	Increase in fines and forfeits being higher than anticipated	59
	Interest	
	Increase in interest due to higher cash receipts	1,000
	Miscellaneous/Other	
	Increase mainly from the death benefits to COH as beneficiary	151
	Sale of Capital Assets	
	Increase in sale of properties at 2311 Texas Avenue and "The Center" at 3550 West Dallas Street	5,436
	Total December Revenues	(2,161)
	Total Revenues	11,985
	Additional Beginning Fund Balance	40,553
	Total Resources	52,538
<u>Expenditures</u>		
	Public Safety	
July	Elimination of a one-time planned deferral payment to the Houston Police Officers Pension System	12,500
July	Increase Police overtime to target key areas experiencing increased drug activity	2,000
September	Prior year City Council funds allocated to the Houston Police Department	101
	Total Public Safety	14,601
	Other Adjustments	
September	First quarter vacancy savings	(1,072)
September	Council District Service Fund rollover	1,559
September	Purchase refuse carts that are no longer eligible for capital funding.	1,000
September	Hire additional Park Rangers to deter increased drug activity at City parks	848
September	Increase transfer to the Mayor's Office of Special Events	500
September	Allocation of prior year City Council unspent funds	163
September	Other Expenditure Adjustments	47
December	Second quarter vacancy savings	(678)
December	Fuel savings	(3,002)
December	Interfund Vehicle Services savings	(1,038)
December	SWAT Program Funding	10,000
	Total Other Adjustments	8,327
	Total Expenditures	22,928

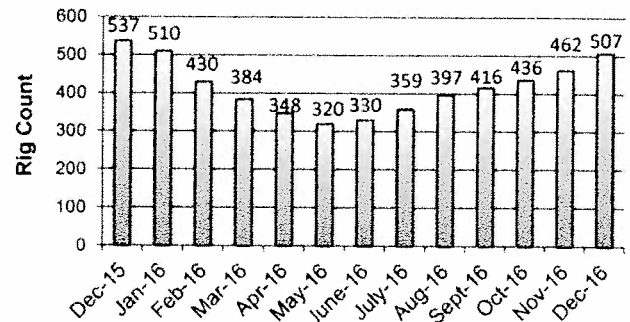


Key Economic Indicators

Crude Oil Prices



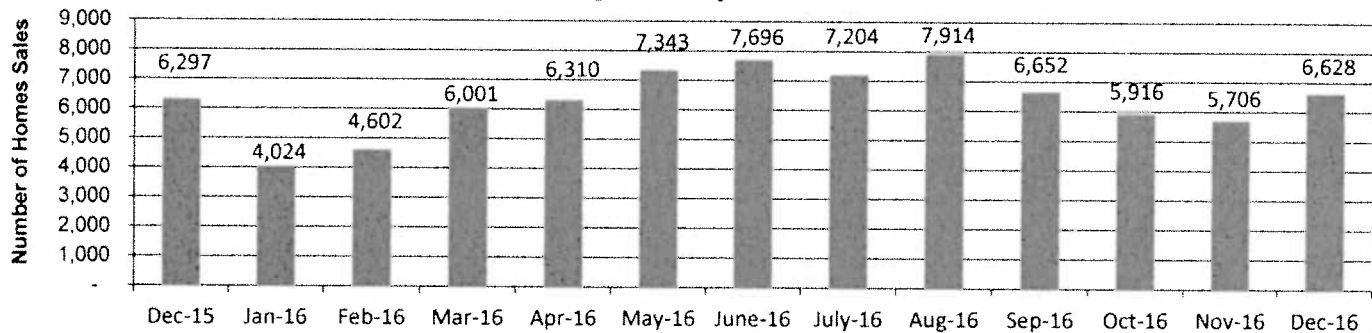
Oil Rig Count



Oil prices show an increase of 13.8% in December from November. Compared to December 2015, oil prices are up by 39.7%. Rig counts show an increase of 9.7% in December from November. Compared to December 2015, rig counts are down by 5.6%.

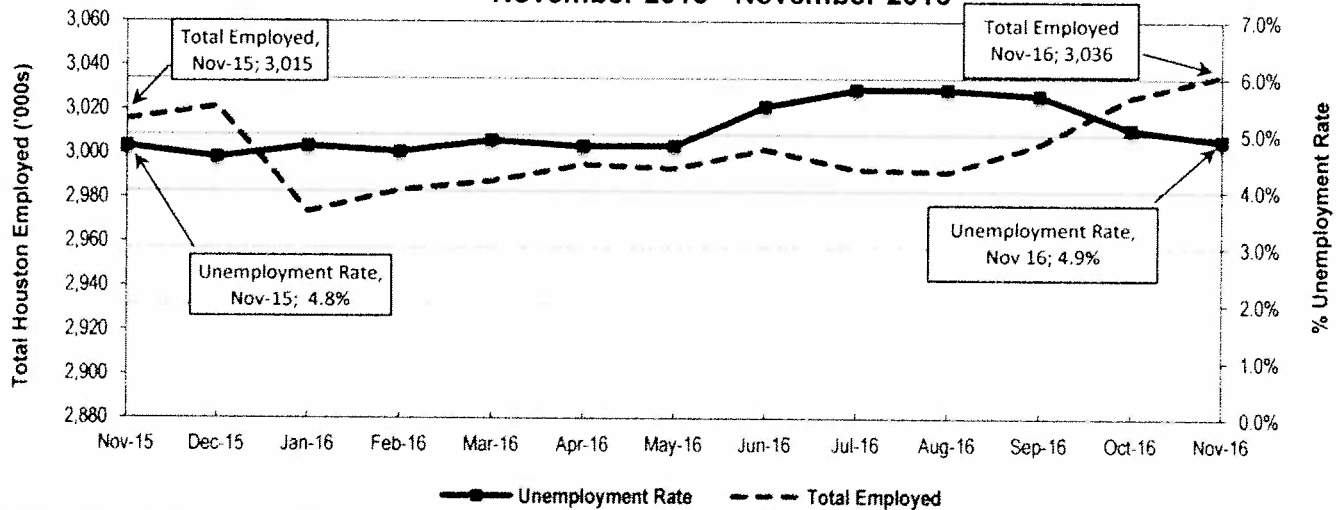
Source: US Energy Information Administration & Baker Hughes Rig Counts

Single Family Home Sales



Single-family home sales showed an increase in December from November. According to HAR, single-family home sales totaled 6,628 units compared to 6,297 units a year earlier, an increase of 5.3%.

Houston Total Employed Nonfarm versus Unemployment Rate November 2015 - November 2016



The Total Employed rate shows a slight increase from November 2015 of 3,015 to November 2016 of 3,036.

The Unemployment rate shows a slight increase from November 2015 of 4.8% to November 2016 of 4.9%.

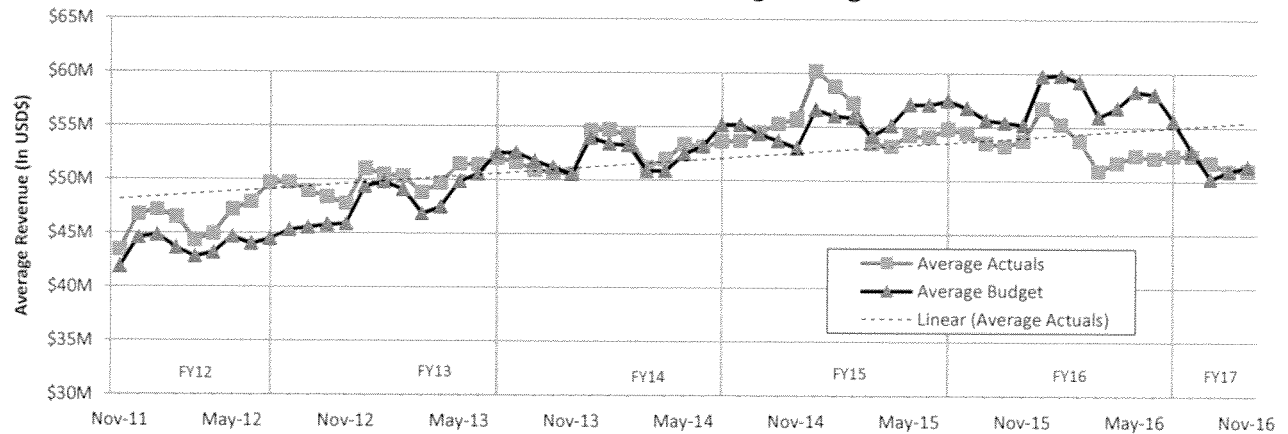
Source: Bureau of Labor Statistics



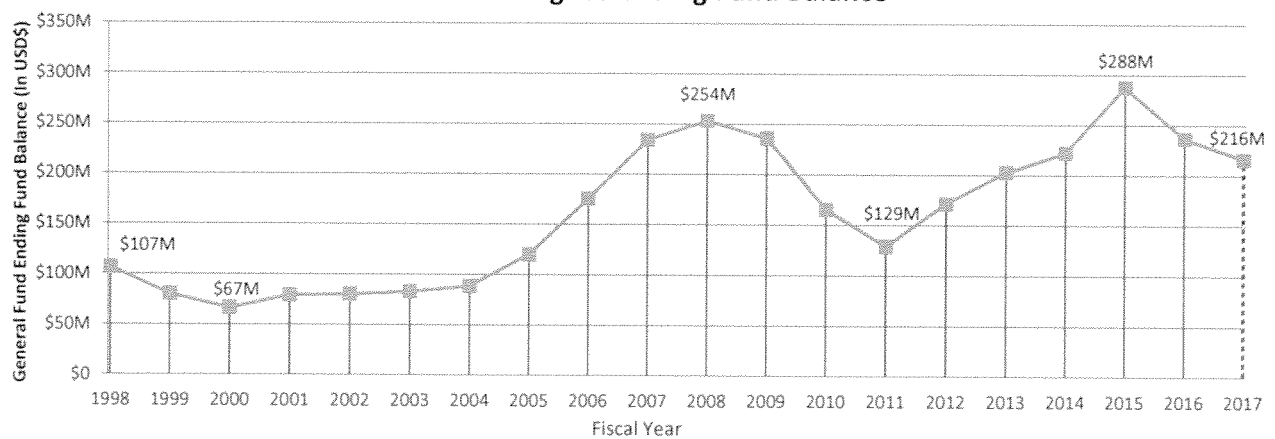
General Fund (Fund 1000)

Sales Tax Growth and Comparative Fund Balance

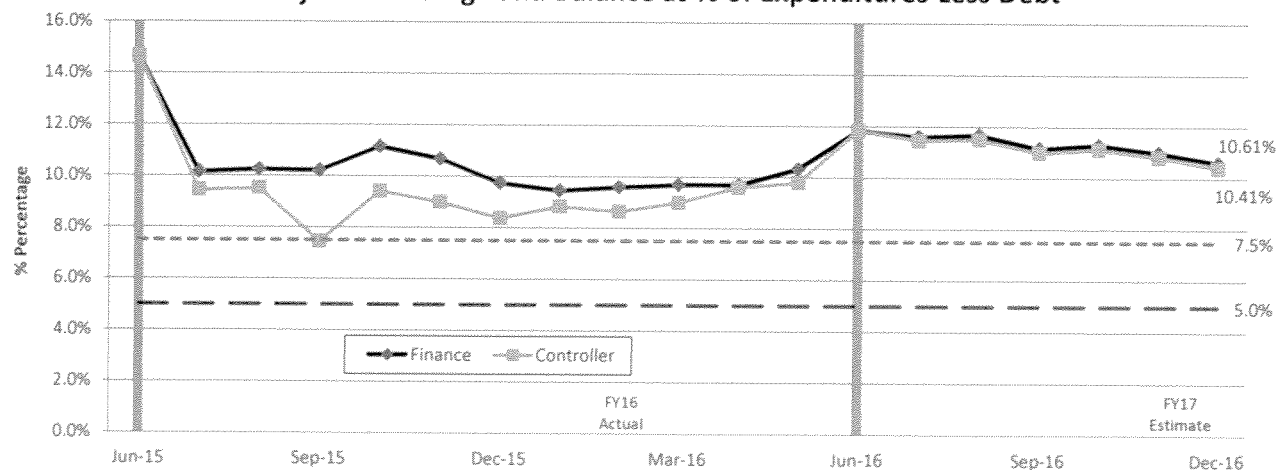
Sales Tax - Three-month Rolling Average



Historical Unassigned Ending Fund Balance



General Fund Comparative Fund Balance
Annual Projected Ending Fund Balance as % of Expenditures Less Debt*



*According to the financial policies, Ordinance 2014-1078, the City is required to maintain an ending fund balance equal to 7.5% of expenditures before debt service and pay-as-you-go (PAYGO).



General Fund (Fund 1000)

For the period ended December 31, 2016
(amounts expressed in thousands)

Actual YTD
 Current Budget

FY2017									
	FY2016 Actual	Adopted Budget	Current Budget	Controller's Projection	Finance Projection	Actual YTD	Controller - Finance Variance	Finance	Controller
Revenues									
General Property Taxes	1,098,664	1,133,191	1,133,191	1,144,481	1,144,481	179,409	-		
Industrial Assessments	19,239	18,043	18,043	17,500	18,043	225	(543)		
Sales Tax	640,476	615,000	615,000	613,248	615,000	317,408	(1,752)		
Other Taxes	16,271	16,909	16,909	16,500	16,909	3,965	(409)		
Electric Franchise	101,212	102,030	102,030	101,500	102,030	50,927	(530)		
Telephone Franchise	43,061	42,000	42,000	41,250	40,906	20,776	344		
Gas Franchise	14,840	15,016	15,016	15,000	15,016	7,508	(16)		
Other Franchise	32,056	33,739	33,739	30,500	29,629	15,259	871		
Licenses and Permits	39,608	41,811	41,811	38,163	38,856	18,052	(693)		
Intergovernmental	53,663	70,151	70,151	73,007	73,007	28,723	-		
Charges for Services	62,553	58,698	58,698	58,713	58,997	29,109	(284)		
Direct Interfund Services	54,024	53,897	53,897	53,897	53,897	26,055	-		
Indirect Interfund Services	26,611	27,436	27,436	27,436	27,436	9,247	-		
Municipal Courts Fines and Forfeits	24,960	22,812	22,812	21,416	21,865	9,715	(449)		
Other Fines and Forfeits	4,952	4,306	4,306	4,111	4,365	2,200	(254)		
Interest	3,700	3,000	3,000	4,000	4,000	1,206	-		
Miscellaneous/Other	22,367	13,825	13,825	13,561	13,976	5,728	(415)		
Total Revenues	2,258,257	2,271,864	2,271,864	2,274,283	2,278,413	725,512	(4,130)		
Expenditures									
Administration & Regulatory Affairs	29,241	30,523	30,523	30,437	30,437	9,477	-		
City Council	17,465	10,329	11,888	11,888	11,888	3,819	-		
City Secretary	685	908	908	854	854	341	-		
Controller	8,038	8,887	8,887	8,887	8,887	3,889	-		
Finance	17,657	19,622	19,622	19,551	19,551	8,986	-		
Fire	504,177	504,652	504,652	504,635	504,635	250,009	-		
General Services	40,706	41,223	41,223	40,838	40,838	16,405	-		
Housing and Community Development	490	533	533	533	533	319	-		
Houston Emergency Center	10,495	10,148	10,148	10,148	10,148	5,074	-		
Houston Health Department	61,248	65,639	65,665	65,307	65,307	26,851	-		
Human Resources	3,390	3,054	3,054	3,054	3,054	1,425	-		
Information Technology	22,274	23,363	23,363	23,363	23,363	9,976	-		
Legal	15,485	16,046	16,046	16,046	16,046	7,414	-		
Library	39,695	40,917	40,926	40,756	40,756	18,898	-		
Mayor's Office	8,000	7,696	7,696	8,206	8,206	4,651	-		
Municipal Courts	27,705	29,562	29,562	29,351	29,351	13,532	-		
Neighborhoods	12,472	11,705	11,736	11,595	11,595	5,066	-		
Office of Business Opportunity	2,835	3,049	3,049	2,958	2,958	1,472	-		
Parks and Recreation	70,169	73,139	73,223	73,606	73,606	34,837	-		
Planning and Development	5,804	4,189	4,189	3,990	3,990	1,913	-		
Police	800,918	811,296	813,397	823,629	823,629	405,473	-		
Public Works and Engineering	30,667	31,944	31,944	31,895	31,895	15,630	-		
Solid Waste Management	74,564	80,913	80,913	80,724	80,724	38,719	-		
Total Departmental Expenditures	1,804,180	1,829,337	1,833,147	1,842,251	1,842,251	884,176	-		
General Government	197,731	185,877	182,067	195,890	195,890	67,509	-		
Total Expenditures Other Than Debt	2,001,911	2,015,214	2,015,214	2,038,141	2,038,141	951,685	-		
Transfer to Special Revenues	27,758	(23,544)	(23,544)	(23,544)	(23,544)	-	-		
Captured Revenue Transfer to DDSRF	22,288	34,741	34,741	34,741	34,741	-	-		
Debt Service Transfer	295,954	281,959	281,959	281,959	281,959	-	-		
Total Expenditures and Other Uses	2,347,911	2,308,370	2,308,370	2,331,297	2,331,297	951,685	-		
Net Current Activity	(89,654)	(36,506)	(36,506)	(57,014)	(52,884)	(226,173)	(4,130)		
Other Financing Sources (Uses)									
Transfers from Other Funds	34,656	12,049	12,049	12,049	12,049	10,375	-		
Sale of Capital Assets	7,934	14,500	14,500	19,936	19,936	1,742	-		
Total Other Financing Sources (Uses)	42,590	26,549	26,549	31,985	31,985	12,118	-		
Fund Balances									
Fund Balance - Beginning of Year	287,843	236,947	236,947	236,947	236,947	236,947	-		
Changes to Designated Fund Balance*	-	300	300	300	300	-	-		
Budgeted Increase/(Decrease) in Fund Balance	(47,064)	(9,957)	(9,957)	(9,957)	(9,957)	(214,055)	-		
Change in Inventory/Prepaid Items/Imprest Cash	(3,832)	-	-	-	-	-	-		
(Budgeted Gap)/Increase in Fund Balance**	-	-	-	(15,072)	(10,942)	-	(4,130)		
Fund Balance, End of Year***	236,947	227,290	227,290	212,218	216,348	22,892	(4,130)		

*The total designation for the Budget Stabilization Fund is currently \$11.2M. The \$9M was transferred to the 2015 Flood Disaster Fund.

**A negative number in the Controller or Finance projections represents a gap between sources and uses of funds that was not included in the adopted budget. If this gap was not addressed by decreasing uses or increasing the sources of funds, it would require a drawdown of fund balance in order to balance the budget. A positive number represents a projected increase in fund balance.

***According to the financial policies, Ordinance 2014-1078, the City is required to maintain an ending fund balance equal to 7.5% of expenditures less Debt Service and Pay-As-You-Go (PAYGO) which is \$152,861 based on current projections. The City will be \$59,357 above 7.5% based on the Controller's Projections for FY2017.

† Indicates projection exceeds 5% or 55M of budget expenditures or projected revenues are 5% or 55M less than current budget.

City of Houston
Quarterly Financial Report
Flood Disaster Event(s)
December 31, 2016

	TOTALS FOR PROJECT - ALL FUNDS				
	Disaster Summary Outline (DSO) Projected		2nd Qtr Only		Inception of Project to December 31, 2016
	DR 4223	DR 4269	DR 4223	DR 4269	
REVENUES - Governmental					
Recoveries and Refund					
FEMA/Insurance Reimbursements			\$ -	\$ -	\$ 4,183,353
Unreimbursed FEMA Obligations			\$ -	\$ -	\$ -
Insurance Advance			\$ -	\$ -	\$ -
0.5% Indirect Mgmt. Fee			\$ -	\$ -	\$ -
Other			\$ -	\$ 85,770	\$ 85,770
Interest Earned			\$ 12,735	\$ -	\$ 118,555
Subtotal Revenues - Governmental			\$ 12,735	\$ 85,770	\$ 4,387,678
REVENUES - Stormwater					
Recoveries and Refund					
FEMA/Insurance Reimbursements			\$ -	\$ -	\$ -
Unreimbursed FEMA Obligations			\$ -	\$ -	\$ -
Insurance Advance			\$ -	\$ -	\$ -
0.5% Indirect Mgmt. Fee			\$ -	\$ -	\$ -
Other			\$ -	\$ -	\$ -
Interest Earned			\$ -	\$ -	\$ 20
Subtotal Revenues - Stormwater			\$ -	\$ -	\$ 20
REVENUES - CUS					
Recoveries and Refund					
FEMA/Insurance Reimbursements			\$ -	\$ -	\$ 22,887
Unreimbursed FEMA Obligations			\$ -	\$ -	\$ -
Insurance Advance			\$ -	\$ -	\$ -
0.5% Indirect Mgmt. Fee			\$ -	\$ -	\$ -
Interest Earned			\$ 1,446	\$ -	\$ 2,655
Subtotal Revenues - CUS			\$ 1,446	\$ -	\$ 25,542
Total Revenues			\$ 14,181	\$ 85,770	\$ 4,413,240
EXPENDITURES - Governmental					
Personnel	\$ 4,200,000	\$ 2,519,734	\$ (41,710)	\$ 26,096	\$ 2,408,758
Materials & Supplies	\$ -	\$ -	\$ -	\$ -	\$ 13,879
Contracts	\$ 9,000,000	\$ 374,681	\$ 38,750	\$ 1,142,309	\$ 8,686,162
Equipment	\$ 3,100,000	\$ 161,855	\$ -	\$ -	\$ (119,027)
Other	\$ -	\$ -	\$ -	\$ -	\$ 26,995
Subtotal Expenditures - Governmental	\$ 16,300,000	\$ 3,056,270	\$ (2,960)	\$ 1,168,406	\$ 11,016,767
EXPENDITURES - CUS					
Personnel	\$ 1,200,000	\$ -	\$ -	\$ -	\$ 183,367
Materials & Supplies	\$ 1,000,000	\$ -	\$ -	\$ -	\$ 124,239
Contracts	\$ 22,000,000	\$ -	\$ -	\$ -	\$ 608,020
Equipment	\$ 800,000	\$ -	\$ -	\$ -	\$ 1,999
Other	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal Expenditures - CUS	\$ 25,000,000	\$ -	\$ -	\$ -	\$ 917,625
EXPENDITURES - Stormwater					
Personnel				\$ -	\$ 110,005
Materials & Supplies			\$ -	\$ -	\$ -
Contracts			\$ -	\$ -	\$ -
Equipment			\$ -	\$ -	\$ -
Other			\$ -	\$ -	\$ -
Subtotal Expenditures - Stormwater	\$ -	\$ -	\$ -	\$ -	\$ 110,005
Total Expenditures	\$ 41,300,000	\$ 3,056,270	\$ (2,960)	\$ 1,168,406	\$ 12,044,397
NET CURRENT ACTIVITY			\$ 17,141	\$ (1,082,635)	\$ (7,631,157)
OTHER FINANCIAL ACTIVITY					
LOAN IN / (OUT)					
General Fund			\$ -	\$ -	\$ 2,000,000
Budget Stabilization Fund			\$ -	\$ -	\$ 9,000,000
Total Other Financial Activity			\$ -	\$ -	\$ 11,000,000
Excess (deficiency) of revenues and other financing sources over expenditures and other uses			\$ 17,141	\$ (1,082,635)	\$ 3,368,843

Key Facts:

1. DR 4223 - Disaster Incident Period was from May 4, 2015 through June 22, 2015.
2. DR 4269 - Disaster Incident Period was from April 17, 2016 through April 30, 2016.
3. FEMA Disaster Declarations were on May 29, 2015 & April 25, 2016, respectively.
4. City of Houston was declared for all categories for Public Assistance.
5. Disaster cost share : Federal 75% COH 25%.
5. Ineligible cost not reimbursable by FEMA reversed out from Fund 5303 to respective Departments.
The local share of disaster cost was charged to GF.

Aviation Operating Fund
For the period ended December 31, 2016
(amounts expressed in thousands)

	FY2017					
	FY2016 Actual	Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Operating Revenues						
Landing Area	\$ 86,870	\$ 92,866	\$ 92,866	\$ 44,278	\$ 92,866	\$ 92,866
Bldg and Ground Area	216,018	212,722	212,722	110,918	212,722	212,722
Parking and Concession	177,686	185,203	185,203	90,262	179,203	179,203
Other	8,324	4,484	4,484	2,876	4,608	4,608
Total Operating Revenues	<u>488,898</u>	<u>495,275</u>	<u>495,275</u>	<u>248,334</u>	<u>489,399</u>	<u>489,399</u>
Operating Expenses						
Personnel	123,872	114,614	114,614	52,515	107,009	107,009
Supplies	8,140	9,562	9,416	3,782	8,999	8,999
Services	177,677	183,349	183,411	76,667	172,720	172,720
Non-Capital Outlay	1,114	2,162	2,246	310	1,669	1,669
Total Operating Expenses	<u>310,803</u>	<u>309,687</u>	<u>309,687</u>	<u>133,274</u>	<u>290,397</u>	<u>290,397</u>
Operating Income (Loss)	<u>178,095</u>	<u>185,588</u>	<u>185,588</u>	<u>115,060</u>	<u>199,002</u>	<u>199,002</u>
Non-Operating Revenues (Expenses)						
Interest Income	6,986	6,450	6,450	4,215	8,000	8,000
Other	910	0	0	30	531	531
Total Non-Operating Rev (Exp)	<u>7,896</u>	<u>6,450</u>	<u>6,450</u>	<u>4,245</u>	<u>8,531</u>	<u>8,531</u>
Income (Loss) Before Operating Transfers	<u>185,991</u>	<u>192,038</u>	<u>192,038</u>	<u>119,305</u>	<u>207,533</u>	<u>207,533</u>
Operating Transfers						
Interfund Transfer - Oper Reserve	860	2,000	2,000	0	2,000	2,000
Debt Service Principal	57,288	58,635	58,635	30,869	58,635	58,635
Debt Service Interest	52,370	87,028	87,028	36,705	87,028	87,028
Renewal and Replacement	2,705	0	0	16,667	16,667	16,667
Capital Improvement	49,558	44,375	44,375	0	43,203	43,203
Total Operating Transfers	<u>162,781</u>	<u>192,038</u>	<u>192,038</u>	<u>84,241</u>	<u>207,533</u>	<u>207,533</u>
Net Income (Loss)						
Operating Fund Only	<u>\$ 23,210</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>35,064</u>	<u>\$ 0</u>	<u>\$ 0</u>

About the Fund:

The Aviation Operating Fund is an enterprise fund which accounts for operation of the City's airport system. The airport system is comprised of the George Bush Intercontinental Airport/Houston, William P. Hobby Airport and Ellington Airport. Activities of the department include: operations, maintenance, planning and construction, public service and administration. The Department coordinates its activities with the Federal Aviation Administration (FAA), other federal and state agencies and the airlines and tenants of the airport facilities.

Convention and Entertainment Facilities Operating Fund
For the period ended December 31, 2016
(amounts expressed in thousands)

		FY2017				
	FY2016 Actual	Adopted Budget	Current Budget	YTD	Controllers Projection	Finance Projection
Operating Revenues						
Facility Rentals	\$ 1,380	\$ 1,490	\$ 1,490	\$ 1,490	\$ 1,490	\$ 1,490
Parking	11,051	10,922	10,922	4,907	10,922	10,922
Contract Cleaning	0	0	0	0	0	0
Total Operating Revenues	<u>12,431</u>	<u>12,412</u>	<u>12,412</u>	<u>6,397</u>	<u>12,412</u>	<u>12,412</u>
Operating Expenses						
Personnel	414	293	293	113	293	293
Supplies	0	0	0	0	0	0
Services	51	132	132	25	132	132
Total Operating Expenses	<u>465</u>	<u>425</u>	<u>425</u>	<u>138</u>	<u>425</u>	<u>425</u>
Operating Income (Loss)	<u>11,966</u>	<u>11,987</u>	<u>11,987</u>	<u>6,259</u>	<u>11,987</u>	<u>11,987</u>
Non-Operating Revenues (Expenses)						
Hotel Occupancy Tax						
Current	87,197	85,000	85,000	40,395	85,000	85,000
Delinquent	1,436	1,250	1,250	1,085	1,250	1,250
Net Hotel Occupancy Tax	<u>88,633</u>	<u>86,250</u>	<u>86,250</u>	<u>41,480</u>	<u>86,250</u>	<u>86,250</u>
Interest Income	598	300	300	197	300	300
Capital Outlay	0	0	0	0	0	0
Other Interest	(1,942)	(230)	(230)	(115)	(230)	(230)
Other	251	292	292	292	292	292
Total Non-Operating Rev (Exp)	<u>87,540</u>	<u>86,612</u>	<u>86,612</u>	<u>41,854</u>	<u>86,612</u>	<u>86,612</u>
Income (Loss) Before Operating Transfers	<u>99,506</u>	<u>98,599</u>	<u>98,599</u>	<u>48,113</u>	<u>98,599</u>	<u>98,599</u>
Operating Transfers						
Transfers for Interest	13,420	14,836	14,836	7,285	14,721	14,721
Transfers for Principal	11,407	11,568	11,568	5,655	11,498	11,498
Transfer to Component Unit	74,753	70,336	70,336	33,611	70,336	70,336
Transfers to General Fund	1,380	1,490	1,490	1,490	1,490	1,490
Transfers to Debt Service	65	70	70	0	70	70
Total Operating Transfers	<u>101,025</u>	<u>98,300</u>	<u>98,300</u>	<u>48,041</u>	<u>98,115</u>	<u>98,115</u>
Net Income (Loss)						
Operating Fund Only	<u>\$ (1,519)</u>	<u>\$ 299</u>	<u>\$ 299</u>	<u>\$ 72</u>	<u>\$ 484</u>	<u>\$ 484</u>

About the Fund:

The Convention and Entertainment Facilities operating fund is an enterprise fund that accounts for the operation of the City's five major entertainment centers and City-owned parking garages: Jesse H. Jones Hall, Bayou Place, Gus S. Wortham Center, George R. Brown Convention Center, and Theater District Garage.

Combined Utility System Fund
For the period ending December 31, 2016
(amounts expressed in thousands)

	FY2017					
	FY2016 Actual	Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Operating Revenues						
Water Sales	\$ 529,859	\$ 542,300	\$ 542,300	\$ 282,000	\$ 542,300	\$ 542,300
Sewer Sales	462,786	476,474	476,474	238,941	476,474	476,474
Penalties	10,403	9,600	9,600	7,295	9,600	9,600
Other	9,461	9,222	9,222	4,685	9,222	9,222
Total Operating Revenues	<u>1,012,509</u>	<u>1,037,596</u>	<u>1,037,596</u>	<u>532,921</u>	<u>1,037,596</u>	<u>1,037,596</u>
Operating Expenses						
Personnel	169,512	187,465	187,232	88,872	181,897	181,897
Supplies	43,730	44,096	44,096	20,208	44,058	44,058
Electricity and Gas	48,099	45,976	45,976	17,851	45,976	45,976
Contracts & Other Payments	148,026	177,098	177,447	54,441	169,673	169,673
Non-Capital Equipment	3,402	2,559	2,567	560	2,559	2,559
Total Operating Expenses	<u>412,769</u>	<u>457,194</u>	<u>457,318</u>	<u>181,932</u>	<u>444,163</u>	<u>444,163</u>
Operating Income (Loss)	<u>599,740</u>	<u>580,402</u>	<u>580,278</u>	<u>350,989</u>	<u>593,433</u>	<u>593,433</u>
Non-Operating Revenues (Expenses)						
Interest Income	6,542	7,503	7,503	3,984	7,503	7,503
Sale of Property, Mains and Scrap	2,032	1,280	1,280	1,355	1,280	1,280
Other	17,370	15,622	15,622	6,054	15,622	15,622
Impact Fees	27,279	23,000	23,000	9,062	19,566	19,566
CWA & TRA Contracts (P & I)	(17,684)	(7,204)	(7,204)	(5,698)	(7,204)	(7,204)
Total Non-Operating Rev (Exp)	<u>35,539</u>	<u>40,201</u>	<u>40,201</u>	<u>14,757</u>	<u>36,767</u>	<u>36,767</u>
Income (Loss) Before Operating Transfers	<u>635,279</u>	<u>620,603</u>	<u>620,479</u>	<u>365,746</u>	<u>630,200</u>	<u>630,200</u>
Operating Transfers						
Debt Service Transfer	427,568	472,938	472,938	295,150	470,838	470,838
CWA & TRA Contracts (P & I) Luce Bayou	(10)	143	143	42	143	143
Transfer to PIB - Water & Sewer	9,891	9,149	9,149	890	9,149	9,149
Transfer to Capital Project Fund	65,000	70,000	70,000	70,000	70,000	70,000
Pension Liability Interest	2,763	4,745	4,745	605	4,745	4,745
Equipment Acquisition	13,912	41,741	42,956	5,595	41,661	41,661
Transfer to Stormwater	39,868	52,821	51,482	19,380	52,821	52,821
Total Operating Transfers	<u>558,992</u>	<u>651,537</u>	<u>651,413</u>	<u>391,662</u>	<u>649,357</u>	<u>649,357</u>
Net Current Activity						
Operating Fund Only	<u>\$ 76,287</u>	<u>\$ (30,934)</u>	<u>\$ (30,934)</u>	<u>\$ (25,916)</u>	<u>\$ (19,157)</u>	<u>\$ (19,157)</u>

About the Fund:

The Combined Utility System Fund, which includes Fund 8300, Fund 8301, and Fund 8305, is an enterprise fund which accounts for operation of the City's water and wastewater facilities. The fund provides for the operation of the City's treated and untreated water, as well as, receives and process wastewater generated in a service area that includes the City, certain municipalities and unincorporated communities in the Houston metropolitan area. Some of the City's largest customers are other cities and water authorities which supply water to their own customers.

Dedicated Drainage & Street Renewal Fund
For the period ending December 31, 2016
(amounts expressed in thousands)

	FY2016 Actual	Adopted Budget	Current Budget	FY2017 YTD	Controller's Projection	Finance Projection
Revenues						
Drainage Charge Revenue ⁽¹⁾	\$ 105,279	\$ 106,557	\$ 106,557	\$ 51,392	\$ 106,557	\$ 106,557
Interfund Drainage Fee	7,098	7,102	7,102	3,551	7,102	7,102
Charges for Services	603	649	649	116	649	649
Licenses & Permits	2,573	2,003	2,003	1,223	2,225	2,225
Street Milling and Sales Earnings	776	935	935	342	835	835
Metro Intergovernmental Revenue	58,366	61,566	61,566	22,958	61,566	61,566
Operating Recoveries & Refunds	47	50	50	9	13	13
Miscellaneous/Other	806	98	98	14	235	235
Total Revenues	<u>175,548</u>	<u>178,960</u>	<u>178,960</u>	<u>79,605</u>	<u>179,182</u>	<u>179,182</u>
Expenditures						
Personnel	33,641	37,117	37,117	17,973	36,682	36,682
Supplies	12,002	13,017	13,017	6,002	13,017	13,017
Other Services	33,181	27,331	27,331	7,224	27,525	27,525
Capital Outlay	33,658	12,039	12,039	2,264	11,076	11,076
Total Expenditures	<u>112,482</u>	<u>89,504</u>	<u>89,504</u>	<u>33,463</u>	<u>88,300</u>	<u>88,300</u>
Net Current Activity	63,066	89,456	89,456	46,142	90,882	90,882
Other Financing Sources (Uses)						
Interest Income	382	500	500	312	500	500
Transfer In - General Fund ⁽²⁾	50,046	34,741	34,741	0	34,741	34,741
Transfer In - Capital Project	1,250	0	0	0	0	0
Transfer Out - Commercial Paper Agent Fees	(632)	(589)	(589)	(249)	(589)	(589)
Transfer Out - Capital Projects	(78,446)	(134,813)	(134,813)	(38,193)	(134,813)	(134,813)
Transfer Out - Special Revenue	(12,948)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)
Total Other Financing Sources (Uses)	<u>(40,348)</u>	<u>(102,161)</u>	<u>(102,161)</u>	<u>(40,130)</u>	<u>(102,161)</u>	<u>(102,161)</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing (Uses)	22,718	(12,705)	(12,705)	6,012	(11,279)	(11,279)
Fund Balance, Beginning of Year	<u>27,672</u>	<u>50,390</u>	<u>50,390</u>	<u>50,390</u>	<u>50,390</u>	<u>50,390</u>
Fund Balance, End of Year	<u>\$ 50,390</u>	<u>\$ 37,685</u>	<u>\$ 37,685</u>	<u>\$ 56,402</u>	<u>\$ 39,111</u>	<u>\$ 39,111</u>

Note:

1. The Drainage Charge Revenue YTD includes all amounts billed. There is typically a 21 day lag between the billed and collected amounts.
2. This amount is based on the Captured Ad Valorem Tax Revenue as calculated below:

	FY2017		
	Adopted Budget	Projection	Year to Date Actual
Property Tax Revenue - General Fund *(\$0.118 equivalent of City's Ad Valorem Tax Levy)	\$ 186,664	\$ 186,664	\$ 0
Less Street & Drainage Debt Service (General Fund)	<u>(151,923)</u>	<u>(151,923)</u>	<u>0</u>
Captured Revenues ⁽²⁾ (to be transferred to Dedicated Drainage & Street Renewal Fund)	<u>\$ 34,741</u>	<u>\$ 34,741</u>	<u>\$ 0</u>
<p>Note: Ordinance 2010-879 requires funding in the amount equivalent to proceeds from \$0.118 of the City's ad valorem tax levy minus an amount equal to debt service for drainage and streets to the Dedicated Drainage & Street Renewal Fund. Total outstanding debt payable from ad valorem taxes (as of December 31, 2016) is \$3.079 billion. The portion of the debt associated with drainage and street improvements is estimated at \$1.23 billion.</p>			

The Dedicated Drainage and Street Renewal Fund is not technically an enterprise fund, but is grouped with the Combined Utility System for clarity.

Storm Water Fund
For the period ending December 31, 2016
(amounts expressed in thousands)

	FY2017					
	FY2016 Actual	Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Other Interfund Services	\$ 1	\$ 88	\$ 88	\$ 0	\$ 88	\$ 88
Miscellaneous	1,249	30	30	7	30	30
Total Revenues	<u>1,250</u>	<u>118</u>	<u>118</u>	<u>7</u>	<u>118</u>	<u>118</u>
Expenditures						
Personnel	20,442	22,093	22,093	11,024	22,093	22,093
Supplies	1,568	1,967	1,967	671	1,774	1,774
Other Services	13,139	13,265	13,265	4,507	23,105	23,105
Capital Outlay	420	6,129	6,129	284	6,482	6,482
Total Expenditures	<u>35,569</u>	<u>43,454</u>	<u>43,454</u>	<u>16,486</u>	<u>53,454</u>	<u>53,454</u>
Net Current Activity	(34,319)	(43,336)	(43,336)	(16,479)	(53,336)	(53,336)
Other Financing Sources (Uses)						
Interest Income	39	60	60	30	60	60
Transfers In - General Fund	0	0	0	0	10,000	10,000
Transfers In - CUS	39,868	52,821	52,821	19,380	52,821	52,821
Transfers In - DD&SRF	12,948	2,000	2,000	2,000	2,000	2,000
Transfer Out - Pension Liability Interest	(690)	(691)	(691)	(270)	(691)	(691)
Discretionary Debt - Drainage	(14,096)	(14,606)	(14,606)	(4,818)	(14,606)	(14,606)
Total Other Financing Sources (Uses)	<u>38,069</u>	<u>39,585</u>	<u>39,585</u>	<u>16,322</u>	<u>49,585</u>	<u>49,585</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing (Uses)	3,750	(3,751)	(3,751)	(157)	(3,751)	(3,751)
Fund Balance, Beginning of Year	<u>2,070</u> *	<u>5,820</u>	<u>5,820</u>	<u>5,820</u>	<u>5,820</u>	<u>5,820</u>
Fund Balance, End of Year	<u>\$ 5,820</u>	<u>\$ 2,069</u>	<u>\$ 2,069</u>	<u>\$ 5,663</u>	<u>\$ 2,069</u>	<u>\$ 2,069</u>

* Fund Balance includes \$70 in Prepaids.

Note: The Storm Water Fund is not technically an enterprise fund, but is grouped with the Combined Utility System for clarity.



Health Benefits Fund
For the period ended December 31, 2016
(amounts expressed in thousands)

	FY2016	FY2017				
	Actual	Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Operating Revenues						
City Medical Plans	\$ 314,853	\$ 331,438	\$ 331,438	\$ 166,685	\$ 331,438	\$ 331,438
City Dental Plans	10,936	10,981	10,981	5,572	10,981	10,981
City Life Insurance Plans	6,113	6,484	6,484	3,131	6,484	6,484
Vision	2,827	3,008	3,008	1,462	3,008	3,008
Health Flexible Spending Account	4,005	4,500	4,500	2,181	4,500	4,500
Dependent Care Reimbursement	355	375	375	189	375	375
Operating Revenues	<u>339,089</u>	<u>356,786</u>	<u>356,786</u>	<u>179,220</u>	<u>356,786</u>	<u>356,786</u>
Operating Expenses						
Medicare Advantage	24,843	27,223	27,223	13,080	27,223	27,223
City Medical Plan Claims - Cigna	292,023	302,411	302,411	152,903	302,411	302,411
City Dental Plan Claims	10,936	10,981	10,981	5,572	10,981	10,981
Vision	2,827	3,008	3,008	1,462	3,008	3,008
City Life Insurance Plans	6,112	6,484	6,484	3,131	6,484	6,484
Administrative Costs	7,343	9,300	9,300	3,408	9,300	9,300
Health Flexible Spending Account	4,005	4,630	4,630	2,241	4,630	4,630
Dependent Care	355	375	375	189	375	375
Operating Expenses	<u>348,444</u>	<u>364,412</u>	<u>364,412</u>	<u>181,986</u>	<u>364,412</u>	<u>364,412</u>
Operating Income (Loss)	(9,355)	(7,626)	(7,626)	(2,766)	(7,626)	(7,626)
Non-Operating Revenues (Expenses)						
Interest Income	477	486	486	255	486	486
Prior Year Expense Recovery	15	0	0	66	66	66
Miscellaneous Revenue	1,047	0	0	734	734	734
Medicare Part D - Distribution	0	0	0	0	0	0
Non-Operating Revenues (Expenses)	<u>1,539</u>	<u>486</u>	<u>486</u>	<u>1,055</u>	<u>1,286</u>	<u>1,286</u>
Net Income (Loss)	(7,816)	(7,140)	(7,140)	(1,711)	(6,340)	(6,340)
Net Assets, Beginning of Year	<u>31,791</u>	<u>23,975</u>	<u>23,975</u>	<u>23,975</u>	<u>23,975</u>	<u>23,975</u>
Net Assets, End of Year	\$ <u>23,975</u>	\$ <u>16,835</u>	\$ <u>16,835</u>	\$ <u>22,264</u>	\$ <u>17,635</u>	\$ <u>17,635</u>

About the Fund:

The Health Benefits Fund, an Internal Service Fund administered by the Human Resources Department, was established in 1984 to centralize the financial transactions for the City's benefit plans.

Effective May 1, 2011, the City elected to be substantially self-insured and awarded CIGNA a three year contract with two (2) one-year renewal options for 4 new health plans. The new health benefits model is composed of four (4) plans, all of which have heavy emphasis on a wellness component, and includes; 1) a limited network HMO-type plan, 2) an open access PPO-type plan with no out-of-network coverage, 3) a consumer driven high deductible Health Plan (CDHP), partnered with a health reimbursement account, and 4) a specific plan for retirees, mostly those under age 65, who live outside the limited network service area but who live in Texas. Effective 08/01/11 all 65+ Medicare eligible retirees must enroll in the 6 MA plans or opt out. These plans are supported by contributions from the city and participants.

The Fund also includes a vision plan, two dental plans, a dental/health maintenance organization (DHMO) and a dental indemnity plan. All three plans are supported exclusively by participants.

Long-Term Disability Fund
For the period ended December 31, 2016
(amounts expressed in thousands)

		FY2017				
	FY2016 Actual	Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Operating Revenues						
Contributions	\$ 1,306	\$ 1,284	\$ 1,284	\$ 659	\$ 1,284	\$ 1,284
Operating Revenues	1,306	1,284	1,284	659	1,284	1,284
Operating Expenses						
Management Consulting Services	73	24	24	0	24	24
Claims Payment Services	125	170	170	69	170	170
Employee Medical Claims	776	1,451	1,451	726	1,451	1,451
Operating Expenses	974	1,645	1,645	795	1,645	1,645
Operating Income (Loss)	332	(361)	(361)	(136)	(361)	(361)
Non-Operating Revenues (Expenses)						
Interest Income	77	74	74	46	74	74
Non-Operating Revenues (Expenses)	77	74	74	46	74	74
Net Income (Loss)	409	(287)	(287)	(90)	(287)	(287)
Net Assets, Beginning of Year	829	1,238	1,238	1,238	1,238	1,238
Net Assets, End of Year	\$ 1,238	\$ 951	\$ 951	\$ 1,148	\$ 951	\$ 951

About the Fund:

The Long Term Disability (LTD) Plan is a self-insured program accounted for as an internal service fund. Established in 1985 and revised in 1996 as part of the Income Protection Plan (IPP) (renamed the Compensable Sick Leave Plan (CSL) in October 1996), the plan provides paid long-term sick leave for City employees.

Property and Casualty Fund
For the period ended December 31, 2016
(amounts expressed in thousands)

		FY2017				
	FY2016 Actual	Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Operating Revenues						
Interfund Legal Services	\$ 23,426	\$ 35,396	\$ 35,396	\$ 3,317	\$ 35,396	\$ 35,396
Recoveries, Prior and Misc.	0	0	0	0	0	0
Operating Revenues	<u>23,426</u>	<u>35,396</u>	<u>35,396</u>	<u>3,317</u>	<u>35,396</u>	<u>35,396</u>
Operating Expenses						
Personnel	7,821	8,381	8,381	4,062	8,462	8,462
Supplies	129	165	178	79	178	178
Services:	0					
Insurance Fees/Adm.	10,556	11,365	11,365	300	11,365	11,365
Claims and Judgments	2,335	11,950	11,782	1,315	11,702	11,702
Other Services	2,585	3,536	3,691	767	3,690	3,690
Capital Outlay	0	0	0	0	0	0
Operating Expenses	<u>23,426</u>	<u>35,396</u>	<u>35,396</u>	<u>6,523</u>	<u>35,396</u>	<u>35,396</u>
Operating Income (Loss)	0	0	0	(3,206)	0	0
Nonoperating Revenues (Expenses)						
Interest Income	0	0	0	0	0	0
Nonoperating Revenues (Expenses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Income (Loss)	0	0	0	(3,206)	0	0
Net Assets, Beginning of Year	<u>75</u>	<u>75</u>	<u>75</u>	<u>75</u>	<u>75</u>	<u>75</u>
Net Assets, End of Year	<u>\$ 75</u>	<u>\$ 75</u>	<u>\$ 75</u>	<u>\$ (3,131)</u>	<u>\$ 75</u>	<u>\$ 75</u>

About the Fund:

The Property and Casualty Fund was established to monitor the financial requirements of the Property and Risk Management Programs. This activity is primarily self-funded. The revenue is generated from assessed premiums to the other funds. These premiums are based upon projected expenditures. All risk to the City's assets (except Workers Compensation, Life, Health Benefits, and Long Term Disability) fall within the scope of this fund.

Workers' Compensation Fund
For the period ended December 31, 2016
(amounts expressed in thousands)

	FY2016 Actual	Adopted Budget	Current Budget	YTD	FY2016 Controller's Projection	Finance Projection
Operating Revenues						
Contributions	\$ 20,320	\$ 21,532	\$ 21,532	\$ 11,020	\$ 21,532	21,532
Operating Revenues	<u>20,320</u>	<u>21,532</u>	<u>21,532</u>	<u>11,020</u>	<u>21,532</u>	<u>21,532</u>
Operating Expenses						
Personnel	3,122	3,678	3,678	1,530	3,678	3,678
Supplies	45	70	70	12	70	70
Current Year Claims	16,611	17,196	17,196	8,910	17,196	17,196
Services	485	594	577	178	577	577
Capital Outlay	72	0	0	0	0	0
Non-Capital Outlay	9	6	23	17	23	23
Operating Expenses	<u>20,344</u>	<u>21,544</u>	<u>21,544</u>	<u>10,647</u>	<u>21,544</u>	<u>21,544</u>
Operating Income (Loss)	(24)	(12)	(12)	373	(12)	(12)
Non-Operating Revenues (Expenses)						
Interest Income	23	12	12	8	12	12
Prior Year Recoveries	0	0	0	0	0	0
Other	1	0	0	0	0	0
Non-Operating Revenues (Expenses)	<u>24</u>	<u>12</u>	<u>12</u>	<u>8</u>	<u>12</u>	<u>12</u>
Net Income (Loss)	0	0	0	381	0	0
Net Assets, Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Assets, End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 381</u>	<u>\$ 0</u>	<u>0</u>

About the Fund:

The Workers' Compensation Fund is a revolving fund administered by the Human Resources Department. The Fund was established to centralize the financial transactions in the areas of Accident Prevention, Loss Control and Workers' Compensation.

Asset Forfeiture Special Revenue Fund
For the period ended December 31, 2016
(amounts expressed in thousands)

	FY2016	FY2017				
	Actual	Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Confiscations	\$ 5,119	\$ 5,979	\$ 5,979	\$ 4,128	\$ 5,979	\$ 5,979
Interest Income	47	24	24	27	42	42
Other	0	0	0	0	0	0
Total Revenues	<u>5,166</u>	<u>6,003</u>	<u>6,003</u>	<u>4,155</u>	<u>6,021</u>	<u>6,021</u>
Expenditures						
Personnel	1,954	3,300	3,300	1,319	3,300	3,300
Supplies	1,560	997	1,964	1,145	1,954	1,954
Other Services	1,492	1,569	1,546	590	1,565	1,565
Capital Purchases	160	0	57	56	57	57
Non-Capital Purchases	488	2,582	1,581	5	1,572	1,572
Total Expenditures	<u>5,654</u>	<u>8,448</u>	<u>8,448</u>	<u>3,115</u>	<u>8,448</u>	<u>8,448</u>
Net Current Activity	(488)	(2,445)	(2,445)	1,040	(2,427)	(2,427)
Fund Balance, Beginning of Year	<u>5,794</u>	<u>5,306</u>	<u>5,306</u>	<u>5,306</u>	<u>5,306</u>	<u>5,306</u>
Fund Balance, End of Year	<u>\$ 5,306</u>	<u>\$ 2,861</u>	<u>\$ 2,861</u>	<u>\$ 6,346</u>	<u>\$ 2,879</u>	<u>\$ 2,879</u>

Auto Dealers
For the period ended December 31, 2016
(amounts expressed in thousands)

	FY2016	FY2017				
	Actual	Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Auto Dealers Licenses	\$ 2,736	\$ 2,700	\$ 2,700	1,118	\$ 2,700	\$ 2,700
Vehicle Storage Notification	364	298	298	202	298	298
Vehicle Auction Fees	294	220	220	164	220	220
Interest Income	26	32	32	13	32	32
Other	3,800	3,650	3,650	1,778	3,650	3,650
Total Revenues	<u>7,220</u>	<u>6,900</u>	<u>6,900</u>	<u>3,275</u>	<u>6,900</u>	<u>6,900</u>
Expenditures						
Personnel	3,707	4,105	4,105	1,884	4,105	4,105
Supplies	467	404	404	243	404	404
Other Services	1,710	1,777	1,777	703	1,777	1,777
Capital Purchases	732	125	125	0	123	123
Non-Capital Purchases	0	0	0	2	2	2
Total Expenditures	<u>6,616</u>	<u>6,411</u>	<u>6,411</u>	<u>2,832</u>	<u>6,411</u>	<u>6,411</u>
Other Financing Sources (Uses)						
Transfers Out	(1,736)	(1,600)	(1,600)	(889)	(1,600)	(1,600)
Total Other Financing Sources (Uses)	<u>(1,736)</u>	<u>(1,600)</u>	<u>(1,600)</u>	<u>(889)</u>	<u>(1,600)</u>	<u>(1,600)</u>
Net Current Activity	(1,132)	(1,111)	(1,111)	(446)	(1,111)	(1,111)
Fund Balance, Beginning of Year	<u>3,338</u>	<u>2,206</u>	<u>2,206</u>	<u>2,206</u>	<u>2,206</u>	<u>2,206</u>
Fund Balance, End of Year	<u>\$ 2,206</u>	<u>\$ 1,095</u>	<u>\$ 1,095</u>	<u>\$ 1,760</u>	<u>\$ 1,095</u>	<u>\$ 1,095</u>

BARC Special Revenue Fund
For the period ended December 31, 2016
(amounts expressed in thousands)

	FY2016	Adopted	Current	FY2017	Controller's	Finance
	Actual	Budget	Budget	YTD	Projection	Projection
Revenues						
Licenses & Fees	\$ 1,663	\$ 1,380	\$ 1,380	\$ 831	\$ 1,480	\$ 1,480
Interest	66	42	42	8	42	42
Animal Adoption	179	120	120	114	120	120
Contributions	133	100	100	83	100	100
Recoveries and Refund	0	0	0	0	0	0
Other Revenue	7	0	0	0	0	0
Total Revenues	<u>2,048</u>	<u>1,642</u>	<u>1,642</u>	<u>1,037</u>	<u>1,742</u>	<u>1,742</u>
Expenditures						
Personnel	7,417	8,756	8,756	4,013	8,756	8,756
Supplies	1,437	1,880	1,880	563	1,880	1,880
Other Services	2,279	3,140	3,140	994	3,140	3,140
Capital Outlay	238	19	19	13	19	19
Non-Capital Outlay	7	11	11	6	11	11
Total Expenditures	<u>11,378</u>	<u>13,806</u>	<u>13,806</u>	<u>5,589</u>	<u>13,806</u>	<u>13,806</u>
Net Current Activity	<u>(9,330)</u>	<u>(12,164)</u>	<u>(12,164)</u>	<u>(4,552)</u>	<u>(12,064)</u>	<u>(12,064)</u>
Other Financing Sources (Uses)						
Operating Transfers - In	<u>9,524</u>	<u>9,524</u>	<u>9,524</u>	<u>0</u>	<u>9,524</u>	<u>9,524</u>
Total Other Financing Sources (Uses)	<u>9,524</u>	<u>9,524</u>	<u>9,524</u>	<u>0</u>	<u>9,524</u>	<u>9,524</u>
Net Current Activity	194	(2,640)	(2,640)	(4,552)	(2,540)	(2,540)
Fund Balance, Beginning of Year	<u>3,341</u>	<u>3,535</u>	<u>3,535</u>	<u>3,535</u>	<u>3,535</u>	<u>3,535</u>
Fund Balance, End of Year	<u>\$ 3,535</u>	<u>\$ 895</u>	<u>\$ 895</u>	<u>\$ (1,017)</u>	<u>\$ 995</u>	<u>\$ 995</u>

Bayou Greenway 2020 Fund
For the period ended December 31, 2016
(amounts expressed in thousands)

		FY2017				
	FY2016 Actual	Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Charges for Services	\$ 982	1,330	1,330	516	1,326	1,326
Other Revenue	0	0	0	0	0	0
Interest	4	0	0	4	6	6
Total Revenues	986	1,330	1,330	520	1,332	1,332
Expenditures						
Personnel	572	897	897	368	897	897
Supplies	12	45	45	6	45	45
Other Services	45	111	111	16	111	111
Capital Outlay	0	175	175	0	175	175
Non-Capital Outlay	0	0	0	0	0	0
Total Expenditures	629	1,228	1,228	390	1,228	1,228
Net Current Activity	357	102	102	129	104	104
Fund Balance, Beginning of Year	406	763	763	763	763	763
Fund Balance, End of Year	\$ 763	\$ 865	\$ 865	\$ 892	\$ 867	\$ 867

Building Inspection Special Revenue Fund
For the period ended December 31, 2016
(amounts expressed in thousands)

	FY2016	FY2017				
	Actual	Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Permits and Licenses	\$ 67,042	\$ 78,310	\$ 78,310	\$ 36,065	\$ 72,985	\$ 72,985
Charges for Services	14,821	2,447	2,447	988	2,447	2,447
Other	2,527	639	639	380	639	639
Interest Income	448	285	285	191	285	285
Total Revenues	<u>84,838</u>	<u>81,681</u>	<u>81,681</u>	<u>37,624</u>	<u>76,356</u>	<u>76,356</u>
Expenditures						
Personnel	51,848	60,293	60,293	27,514	57,695	57,695
Supplies	656	1,119	1,119	280	1,119	1,119
Other Services	11,984	18,433	18,433	3,978	18,083	18,083
Capital Outlay	2,611	10,875	10,875	2,061	10,696	10,696
Non-Capital Outlay	54	1,191	1,191	32	1,191	1,191
Total Expenditures	<u>67,153</u>	<u>91,911</u>	<u>91,911</u>	<u>33,865</u>	<u>88,783</u>	<u>88,783</u>
Net Current Activity	<u>17,685</u>	<u>(10,230)</u>	<u>(10,230)</u>	<u>3,759</u>	<u>(12,427)</u>	<u>(12,427)</u>
Other Financing Sources (Uses)						
Operating Transfers Out	(24,510)	(3,580)	(3,580)	(382)	(3,580)	(3,580)
Operating Transfers In	0	0	0	0	0	0
Total Other Financing Sources (Uses)	<u>(24,510)</u>	<u>(3,580)</u>	<u>(3,580)</u>	<u>(382)</u>	<u>(3,580)</u>	<u>(3,580)</u>
Net Current Activity	(6,825)	(13,810)	(13,810)	3,377	(16,007)	(16,007)
Fund Balance, Beginning of Year	<u>41,023</u>	<u>34,198</u>	<u>34,198</u>	<u>34,198</u>	<u>34,198</u>	<u>34,198</u>
Fund Balance, End of Year	<u>\$ 34,198</u>	<u>\$ 20,387</u>	<u>\$ 20,387</u>	<u>\$ 37,575</u>	<u>\$ 18,190</u>	<u>\$ 18,190</u>

Building (Court) Security Fund
For the period ended December 31, 2016
(amounts expressed in thousands)

	FY2016	FY2017				
	Actual	Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Current Revenues	\$ 814	\$ 750	\$ 750	\$ 269	\$ 650	\$ 650
Total Revenues	<u>814</u>	<u>750</u>	<u>750</u>	<u>269</u>	<u>650</u>	<u>650</u>
Expenditures						
Personnel	1	0	0	0	0	0
Supplies	0	0	0	0	0	0
Other Services	709	710	710	262	710	710
Equipment	0	0	0	0	0	0
Total Expenditures	<u>710</u>	<u>710</u>	<u>710</u>	<u>262</u>	<u>710</u>	<u>710</u>
Net Current Activity	104	40	40	7	(60)	(60)
Fund Balance, Beginning of Year	<u>5</u>	<u>109</u>	<u>109</u>	<u>109</u>	<u>109</u>	<u>109</u>
Fund Balance, End of Year *	<u>\$ 109</u>	<u>\$ 149</u>	<u>\$ 149</u>	<u>\$ 116</u>	<u>\$ 49</u>	<u>\$ 49</u>

Cable TV
For the period ended December 31, 2016
(amounts expressed in thousands)

	FY2016 Actual	FY2017				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Current Revenues	\$ 4,837	\$ 5,310	\$ 5,310	\$ 1,140	\$ 4,343	\$ 4,343
Total Revenues	<u>4,837</u>	<u>5,310</u>	<u>5,310</u>	<u>1,140</u>	<u>4,343</u>	<u>4,343</u>
Expenditures						
Maintenance and Operations	3,889	4,224	4,224	1,509	3,644	3,644
Equipment	111	1,330	1,330	81	1,330	1,330
Debt Services	303	0	0	0	0	0
Total Expenditures	<u>4,303</u>	<u>5,554</u>	<u>5,554</u>	<u>1,590</u>	<u>4,974</u>	<u>4,974</u>
Net Current Activity	534	(244)	(244)	(450)	(631)	(631)
Fund Balance, Beginning of Year	713	1,247	1,247	1,247	1,247	1,247
Fund Balance, End of Year	<u>\$ 1,247</u>	<u>\$ 1,003</u>	<u>\$ 1,003</u>	<u>\$ 797</u>	<u>\$ 616</u>	<u>\$ 616</u>

Child Safety Fund
For the period ended December 31, 2016
(amounts expressed in thousands)

	FY2016 Actual	FY2017				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Interest on Investments	\$ 14	\$ 20	\$ 20	\$ 8	\$ 20	\$ 20
Municipal Courts Collections	2,674	2,585	2,585	1,272	2,585	2,585
Harris County Collections	851	824	824	382	824	824
Total Revenues	<u>3,539</u>	<u>3,429</u>	<u>3,429</u>	<u>1,662</u>	<u>3,429</u>	<u>3,429</u>
Expenditures						
School Crossing Guard Program	3,432	3,426	3,426	859	3,426	3,426
Miscellaneous Parts and Supplies	1	3	3	0	3	3
Total Expenditures	<u>3,433</u>	<u>3,429</u>	<u>3,429</u>	<u>859</u>	<u>3,429</u>	<u>3,429</u>
Net Current Activity	106	0	0	803	0	0
Fund Balance, Beginning of Year	3	109	109	109	109	109
Fund Balance, End of Year	<u>\$ 109</u>	<u>\$ 109</u>	<u>\$ 109</u>	<u>\$ 912</u>	<u>\$ 109</u>	<u>\$ 109</u>

Contractor Responsibility Fund
For the period ended December 31, 2016
(amounts expressed in thousands)

	FY2016	FY2017				
	Actual	Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Current Revenues	\$ 1,130	\$ 864	\$ 864	\$ 619	\$ 864	\$ 864
Total Revenues	<u>1,130</u>	<u>864</u>	<u>864</u>	<u>619</u>	<u>864</u>	<u>864</u>
Expenditures						
Personnel	136	144	144	71	144	144
Supplies	0	1	1	0	1	1
Other Services	98	327	327	5	327	327
Non-Capital Purchases	0	0	0	0	0	0
Capital Purchases	0	0	0	0	0	0
Debt Services and Other Uses	400	400	400	0	400	400
Total Expenditures	<u>634</u>	<u>872</u>	<u>872</u>	<u>76</u>	<u>872</u>	<u>872</u>
Net Current Activity	496	(8)	(8)	543	(8)	(8)
Fund Balance, Beginning of Year	<u>2,068</u>	<u>2,564</u>	<u>2,564</u>	<u>2,564</u>	<u>2,564</u>	<u>2,564</u>
Fund Balance, End of Year	<u>\$ 2,564</u>	<u>\$ 2,556</u>	<u>\$ 2,556</u>	<u>\$ 3,107</u>	<u>\$ 2,556</u>	<u>\$ 2,556</u>

Digital Houston Fund
For the period ended December 31, 2016
(amounts expressed in thousands)

	FY2016	FY2017				
	Actual	Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Interest Income	\$ 2	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Total Revenues	<u>2</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Expenditures						
Personnel	295	0	0	3	0	0
Supplies	0	0	0	(0)	0	(0)
Other Services	47	0	0	1	0	0
Capital Equipment	0	0	0	0	0	0
Non-Capital Equipment	1	0	0	0	0	0
Total Expenditures	<u>343</u>	<u>0</u>	<u>0</u>	<u>4</u>	<u>0</u>	<u>(0)</u>
Net Current Activity	0					
	(341)	0	0	(4)	0	0
Fund Balance, Beginning of Year	<u>353</u>	<u>12</u>	<u>12</u>	<u>12</u>	<u>12</u>	<u>12</u>
Fund Balance, End of Year	<u>\$ 12</u>	<u>\$ 12</u>	<u>\$ 12</u>	<u>\$ 8</u>	<u>\$ 12</u>	<u>\$ 12</u>

Essential Public Health Services Fund
For the period ended December 31, 2016
(amounts expressed in thousands)

	FY2016	FY2017				
	Actual	Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Current Revenues	\$ 17,192	\$ 24,694	\$ 24,694	\$ 5,037	\$ 24,694	\$ 24,694
Total Revenues	<u>17,192</u>	<u>24,694</u>	<u>24,694</u>	<u>5,037</u>	<u>24,694</u>	<u>24,694</u>
Expenditures						
Personnel	11,595	16,771	16,771	6,229	16,321	16,321
Supplies	659	755	712	335	833	833
Other Services	5,440	7,967	7,898	2,488	7,787	7,787
Non-Capital Purchases	351	566	622	112	607	607
Capital Purchases	147	50	106	(14)	106	106
Total Expenditures	<u>18,192</u>	<u>26,109</u>	<u>26,109</u>	<u>9,150</u>	<u>25,654</u>	<u>25,654</u>
Net Current Activity	(1,000)	(1,415)	(1,415)	(4,113)	(960)	(960)
Fund Balance, Beginning of Year	<u>12,520</u>	<u>11,520</u>	<u>11,520</u>	<u>11,520</u>	<u>11,520</u>	<u>11,520</u>
Fund Balance, End of Year	<u>\$ 11,520</u>	<u>\$ 10,105</u>	<u>\$ 10,105</u>	<u>\$ 7,407</u>	<u>\$ 10,560</u>	<u>\$ 10,560</u>

Forensic Transition Special Fund
For the period ended December 31, 2016
(amounts expressed in thousands)

	FY2016	FY2017				
	Actual	Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Police Services	\$ 9,025	\$ 8,545	\$ 8,545	\$ 2,413	\$ 8,545	\$ 8,545
Interest Income	0	0	0	0	0	0
Unclaimed Fines & Forfeitures	0	0	0	0	0	0
Recoveries & Refunds	0	0	0	0	0	0
Total Revenues	<u>9,025</u>	<u>8,545</u>	<u>8,545</u>	<u>2,413</u>	<u>8,545</u>	<u>8,545</u>
Expenditures						
Personnel	8,946	8,484	8,434	3,476	8,434	8,434
Supplies	0	32	32	1	32	32
Other Services	78	29	79	34	79	79
Capital Purchases	0	0	0	0	0	0
Non-Capital Purchases	0	0	0	0	0	0
Total Expenditures	<u>9,024</u>	<u>8,545</u>	<u>8,545</u>	<u>3,511</u>	<u>8,545</u>	<u>8,545</u>
Net Current Activity	1	0	0	(1,098)	0	0
Fund Balance, Beginning of Year	<u>25</u>	<u>26</u>	<u>26</u>	<u>26</u>	<u>26</u>	<u>26</u>
Fund Balance, End of Year	<u>\$ 26</u>	<u>\$ 26</u>	<u>\$ 26</u>	<u>\$ (1,072)</u>	<u>\$ 26</u>	<u>\$ 26</u>

Health Special Revenue Fund
For the period ended December 31, 2016
(amounts expressed in thousands)

	FY2016	FY2017				
	Actual	Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Current Revenues	\$ 2,773	\$ 3,623	\$ 3,623	\$ 1,167	\$ 3,079	\$ 3,079
Total Revenues	<u>2,773</u>	<u>3,623</u>	<u>3,623</u>	<u>1,167</u>	<u>3,079</u>	<u>3,079</u>
Expenditures						
Personnel	971	1,731	1,731	789	1,731	1,731
Supplies	213	506	497	160	489	489
Other Services	1,537	2,740	2,591	784	2,166	2,166
Non-Capital Purchases	16	58	58	8	58	58
Capital Purchases	21	96	254	0	254	254
Total Expenditures	<u>2,758</u>	<u>5,131</u>	<u>5,131</u>	<u>1,741</u>	<u>4,698</u>	<u>4,698</u>
Operating Transfers						
Operating Transfers In (Out)	400	400	400	0	400	400
Total Operating Transfers	<u>400</u>	<u>400</u>	<u>400</u>	<u>0</u>	<u>400</u>	<u>400</u>
Net Current Activity	415	(1,108)	(1,108)	(574)	(1,219)	(1,219)
Fund Balance, Beginning of Year	<u>5,391</u>	<u>5,806</u>	<u>5,806</u>	<u>5,806</u>	<u>5,806</u>	<u>5,806</u>
Fund Balance, End of Year	<u>\$ 5,806</u>	<u>\$ 4,698</u>	<u>\$ 4,698</u>	<u>\$ 5,232</u>	<u>\$ 4,587</u>	<u>\$ 4,587</u>

Historic Preservation Fund
For the period ended December 31, 2016
(amounts expressed in thousands)

	FY2016	FY2017				
	Actual	Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Interest Income	\$ 15	\$ 8	\$ 8	\$ 9	\$ 8	\$ 8
Charges for Services	356	325	325	121	325	325
Other Interfund Services	0	0	0	0	0	0
Total Revenues	<u>371</u>	<u>333</u>	<u>333</u>	<u>130</u>	<u>333</u>	<u>333</u>
Expenditures						
Supplies & Other Services	234	459	459	137	459	459
Total Expenditures	<u>234</u>	<u>459</u>	<u>459</u>	<u>137</u>	<u>459</u>	<u>459</u>
Net Current Activity	137	(126)	(126)	(8)	(126)	(126)
Fund Balance, Beginning of Year	<u>1,702</u>	<u>1,839</u>	<u>1,839</u>	<u>1,839</u>	<u>1,839</u>	<u>1,839</u>
Fund Balance, End of Year	<u>\$ 1,839</u>	<u>\$ 1,713</u>	<u>\$ 1,713</u>	<u>\$ 1,831</u>	<u>\$ 1,713</u>	<u>\$ 1,713</u>

Houston Emergency Center
For the period ended December 31, 2016
(amounts expressed in thousands)

	FY2016	Adopted	Current	FY2017	Controller's	Finance
	Actual	Budget	Budget	YTD	Projection	Projection
Revenues						
Current Revenues	\$ 24,706	\$ 25,639	\$ 25,639	\$ 10,775	\$ 25,639	\$ 25,639
Total Revenues	<u>24,706</u>	<u>25,639</u>	<u>25,639</u>	<u>10,775</u>	<u>25,639</u>	<u>25,639</u>
Expenditures						
Maintenance and Operations	25,794	27,762	27,762	12,654	27,762	27,762
Total Expenditures	<u>25,794</u>	<u>27,762</u>	<u>27,762</u>	<u>12,654</u>	<u>27,762</u>	<u>27,762</u>
Net Current Activity	(1,088)	(2,123)	(2,123)	(1,879)	(2,123)	(2,123)
Fund Balance, Beginning of Year	<u>5,221</u>	<u>4,133</u>	<u>4,133</u>	<u>4,133</u>	<u>4,133</u>	<u>4,133</u>
Fund Balance, End of Year	<u>\$ 4,133</u>	<u>\$ 2,010</u>	<u>\$ 2,010</u>	<u>\$ 2,254</u>	<u>\$ 2,010</u>	<u>\$ 2,010</u>

Houston Transtar Center
For the period ended December 31, 2016
(amounts expressed in thousands)

	FY2016	Adopted	Current	FY2017	Controller's	Finance
	Actual	Budget	Budget	YTD	Projection	Projection
Revenues						
Other Grant Awards	\$ 1,669	\$ 1,600	\$ 1,600	\$ 779	\$ 1,600	\$ 1,600
Other Service Charges	658	643	643	366	643	643
Misc. Revenue	19	1	1	0	1	1
Interest Income	17	15	15	8	15	15
Total Revenues	<u>2,363</u>	<u>2,259</u>	<u>2,259</u>	<u>1,153</u>	<u>2,259</u>	<u>2,259</u>
Expenditures						
Maintenance and Operations	2,889	3,191	3,191	1,056	3,439	3,439
Total Expenditures	<u>2,889</u>	<u>3,191</u>	<u>3,191</u>	<u>1,056</u>	<u>3,439</u>	<u>3,439</u>
Net Current Activity	(526)	(932)	(932)	97	(1,180)	(1,180)
Pension Bond Proceeds	0	0	0	0	0	0
Fund Balance, Beginning of Year	<u>2,100</u>	<u>1,574</u>	<u>1,574</u>	<u>1,574</u>	<u>1,574</u>	<u>1,574</u>
Fund Balance, End of Year	<u>\$ 1,574</u>	<u>\$ 642</u>	<u>\$ 642</u>	<u>\$ 1,671</u>	<u>\$ 394</u>	<u>\$ 394</u>

Juvenile Case Manager
For the period ended December 31, 2016
(amounts expressed in thousands)

	FY2016 Actual	Adopted Budget	Current Budget	FY2017 YTD	Controller's Projection	Finance Projection
Revenues						
Current Revenues	\$ 1,261	\$ 1,179	\$ 1,179	\$ 532	\$ 1,179	\$ 1,179
Total Revenues	<u>1,261</u>	<u>1,179</u>	<u>1,179</u>	<u>532</u>	<u>1,179</u>	<u>1,179</u>
Expenditures						
Personnel	1,301	1,813	1,813	794	1,643	1,643
Supplies	7	17	17	3	17	17
Other Services and Charges	139	125	125	48	125	125
Non Capital Purchases	0	80	80	11	80	80
Total Expenditures	<u>1,447</u>	<u>2,035</u>	<u>2,035</u>	<u>856</u>	<u>1,865</u>	<u>1,865</u>
Net Current Activity	(186)	(856)	(856)	(324)	(686)	(686)
Pension Bond Proceeds	0	0	0	0	0	0
Fund Balance, Beginning of Year	<u>1,561</u>	<u>1,375</u>	<u>1,375</u>	<u>1,375</u>	<u>1,375</u>	<u>1,375</u>
Fund Balance, End of Year	<u>\$ 1,375</u>	<u>\$ 519</u>	<u>\$ 519</u>	<u>\$ 1,051</u>	<u>\$ 689</u>	<u>\$ 689</u>

Laboratory Operations and Maintenance Fund
For the period ended December 31, 2016
(amounts expressed in thousands)

	FY2016 Actual	Adopted Budget	Current Budget	FY2017 YTD	Controller's Projection	Finance Projection
Revenues						
Current Revenues	\$ 494	\$ 464	\$ 464	\$ 244	\$ 484	\$ 484
Total Revenues	<u>494</u>	<u>464</u>	<u>464</u>	<u>244</u>	<u>484</u>	<u>484</u>
Expenditures						
Personnel	0	0	0	0	0	0
Supplies	266	160	156	37	156	156
Other Services	433	534	514	224	514	514
Non-Capital Purchases	0	0	3	2	3	3
Capital Purchases	8	0	21	22	21	21
Total Expenditures	<u>707</u>	<u>694</u>	<u>694</u>	<u>285</u>	<u>694</u>	<u>694</u>
Net Current Activity	(213)	(230)	(230)	(41)	(210)	(210)
Fund Balance, Beginning of Year	<u>531</u>	<u>318</u>	<u>318</u>	<u>318</u>	<u>318</u>	<u>318</u>
Fund Balance, End of Year	<u>\$ 318</u>	<u>\$ 88</u>	<u>\$ 88</u>	<u>\$ 277</u>	<u>\$ 108</u>	<u>\$ 108</u>

Maintenance Renewal and Replacement Fund
For the period ended December 31, 2016
(amounts expressed in thousands)

		FY2017				
	FY2016 Actual	Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Interest Income	\$ 52	\$ 20	\$ 20	\$ 4	\$ 20	\$ 20
Other Revenue	25	0	0	3	0	0
Total Revenues	<u>77</u>	<u>20</u>	<u>20</u>	<u>7</u>	<u>20</u>	<u>20</u>
Expenses						
Personnel	5,866	6,684	6,684	3,001	6,684	6,684
Supplies	1,721	2,139	2,104	614	2,104	2,104
Other Services	7,822	9,013	9,002	2,877	9,002	9,002
Capital Purchases	34	70	70	29	70	70
Non-Capital Purchases	0	0	46	0	46	46
Total Expenses	<u>15,443</u>	<u>17,906</u>	<u>17,906</u>	<u>6,521</u>	<u>17,906</u>	<u>17,906</u>
Operating Transfers						
Operating Transfers In	16,411	17,886	17,886	8,943	17,886	17,886
Operating Transfers Out ***	(200)	0	0	0	0	0
Total Operating Transfers	<u>16,211</u>	<u>17,886</u>	<u>17,886</u>	<u>8,943</u>	<u>17,886</u>	<u>17,886</u>
Net Current Activity	845	0	(0)	2,429	(0)	(0)
Fund Balance, Beginning of Year	<u>685</u>	<u>1,530</u>	<u>1,530</u>	<u>1,530</u>	<u>1,530</u>	<u>1,530</u>
Fund Balance, End of Year	<u>\$ 1,530</u>	<u>\$ 1,530</u>	<u>\$ 1,530</u>	<u>\$ 3,959</u>	<u>\$ 1,530</u>	<u>\$ 1,530</u>

***FY2016 Capital Purchase Includes \$200K Transfer to Capital

Parking Management Special Revenue Fund
For the period ended December 31, 2016
(amounts expressed in thousands)

		FY2017				
	FY2016 Actual	Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Parking Violations	\$ 11,700	\$ 10,381	\$ 10,381	\$ 3,857	\$ 10,381	\$ 10,381
Parking Fees	10,495	9,683	9,683	4,759	9,683	9,683
Permit Fees	361	302	302	133	302	302
Other Revenue	102	21	21	3	21	21
Interest Income	50	34	34	25	34	34
Total Revenues	<u>22,708</u>	<u>20,421</u>	<u>20,421</u>	<u>8,777</u>	<u>20,421</u>	<u>20,421</u>
Expenses						
Personnel	4,700	5,166	5,070	2,443	5,070	5,070
Supplies	384	631	631	132	631	631
Other Services	5,188	6,745	6,727	2,364	6,727	6,727
Capital Outlay	83	199	312	40	312	312
Non-Capital Outlay	3	68	68	0	68	68
Total Expenses	<u>10,358</u>	<u>12,810</u>	<u>12,810</u>	<u>4,979</u>	<u>12,810</u>	<u>12,810</u>
Net Current Activity	<u>12,350</u>	<u>7,611</u>	<u>7,611</u>	<u>3,797</u>	<u>7,611</u>	<u>7,611</u>
Other Financing Sources (Uses)						
Transfers (to) from Special	0	0	0	0	0	0
Operating Transfers - In (Out)	(10,687)	(7,000)	(7,000)	(3,500)	(7,000)	(7,000)
Transfers for Interest	(1,674)	(1,169)	(1,169)	0	(1,169)	(1,169)
Total Other Financing Sources (Uses)	<u>(12,361)</u>	<u>(8,169)</u>	<u>(8,169)</u>	<u>(3,500)</u>	<u>(8,169)</u>	<u>(8,169)</u>
Net Current Activity	(11)	(558)	(558)	298	(558)	(558)
Fund Balance, Beginning of Year	<u>2,359</u>	<u>2,348</u>	<u>2,348</u>	<u>2,348</u>	<u>2,348</u>	<u>2,348</u>
Fund Balance, End of Year	<u>\$ 2,348</u>	<u>\$ 1,790</u>	<u>\$ 1,790</u>	<u>\$ 2,646</u>	<u>\$ 1,790</u>	<u>\$ 1,790</u>

Parks Golf Special Revenue Fund
For the period ended December 31, 2016
(amounts expressed in thousands)

	FY2016	FY2017				
	Actual	Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Concessions	\$ 1,561	\$ 1,607	\$ 1,607	\$ 680	\$ 1,429	\$ 1,429
Rental of Property	880	1,037	1,037	412	1,037	1,037
Interest Income	11	7	7	6	7	7
Golf	3,175	3,546	3,546	1,342	3,505	3,505
Other	25	0	0	11	220	220
Total Revenues	<u>5,652</u>	<u>6,197</u>	<u>6,197</u>	<u>2,452</u>	<u>6,198</u>	<u>6,198</u>
Expenses						
Personnel	4,004	4,501	4,501	2,097	4,501	4,501
Supplies	735	790	785	446	760	760
Other Services	1,050	986	991	351	1,016	1,016
Capital Outlay	177	0	0	0	0	0
Total Expenses	<u>5,966</u>	<u>6,277</u>	<u>6,277</u>	<u>2,894</u>	<u>6,277</u>	<u>6,277</u>
Net Current Activity	(314)	(80)	(80)	(442)	(79)	(79)
Fund Balance, Beginning of Year	<u>1,420</u>	<u>1,106</u>	<u>1,106</u>	<u>1,106</u>	<u>1,106</u>	<u>1,106</u>
Fund Balance, End of Year	<u>\$ 1,106</u>	<u>\$ 1,027</u>	<u>\$ 1,027</u>	<u>\$ 665</u>	<u>\$ 1,027</u>	<u>\$ 1,027</u>

Parks Special Revenue Fund
For the period ended December 31, 2016
(amounts expressed in thousands)

	FY2016	FY2017				
	Actual	Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Concessions	\$ 415	\$ 358	\$ 358	\$ 194	\$ 346	\$ 346
Facility Admissions/User Fees	114	94	94	60	89	89
Program Fees	505	515	515	164	515	515
Rental of Property	613	706	706	284	706	706
Licenses and Permits	176	195	195	72	195	195
Interest Income	59	52	52	37	52	52
Tennis	188	187	187	77	187	187
Other	159	110	110	164	127	127
Total Revenues	<u>2,229</u>	<u>2,216</u>	<u>2,216</u>	<u>1,051</u>	<u>2,216</u>	<u>2,216</u>
Expenses						
Personnel	504	581	581	285	581	581
Supplies	304	638	638	210	638	638
Other Services	904	1,275	1,275	551	1,275	1,275
Capital Purchases	0	0	0	0	0	0
Non-Capital Purchases	5	0	0	0	0	0
Capital Outlay	0	0	0	0	0	0
Total Expenses	<u>1,717</u>	<u>2,494</u>	<u>2,494</u>	<u>1,046</u>	<u>2,494</u>	<u>2,494</u>
Net Current Activity	512	(278)	(278)	5	(278)	(278)
Fund Balance, Beginning of Year	<u>6,561</u>	<u>7,073</u>	<u>7,073</u>	<u>7,073</u>	<u>7,073</u>	<u>7,073</u>
Fund Balance, End of Year	<u>\$ 7,073</u>	<u>\$ 6,795</u>	<u>\$ 6,795</u>	<u>\$ 7,078</u>	<u>\$ 6,795</u>	<u>\$ 6,795</u>

Planning & Development Special Revenue Fund
For the period ended December 31, 2016
(amounts expressed in thousands)

	FY2016	FY2017				
	Actual	Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Tower Application Fees	\$ 2	\$ 2	\$ 2	\$ 2	\$ 2	\$ 2
Admin. Fees - License & Permits	99	592	592	152	352	352
Hazardous Materials Permit	0	0	0	0	0	0
Hotel & Motel Ordinance	5	2	2	6	6	6
Platting Fees	3,086	6,495	6,495	2,956	5,954	5,954
Interest Income	1	0	0	4	4	4
Other Service Charges	8	0	0	30	30	30
Total Revenues	<u>3,201</u>	<u>7,091</u>	<u>7,091</u>	<u>3,151</u>	<u>6,349</u>	<u>6,349</u>
Expenditures						
Personnel	1,779	4,781	4,781	1,856	3,924	3,924
Supplies	10	120	120	2	120	120
Other Services	996	2,106	2,106	368	2,106	2,106
Capital Purchases	0	0	0	0	0	0
Non-Capital Purchases	0	50	50	0	50	50
Total Expenditures	<u>2,785</u>	<u>7,057</u>	<u>7,057</u>	<u>2,226</u>	<u>6,200</u>	<u>6,200</u>
Net Current Activity	416	34	34	925	149	149
Fund Balance, Beginning of Year	<u>0</u>	<u>416</u>	<u>416</u>	<u>416</u>	<u>416</u>	<u>416</u>
Fund Balance, End of Year	<u>\$ 416</u>	<u>\$ 450</u>	<u>\$ 450</u>	<u>\$ 1,341</u>	<u>\$ 565</u>	<u>\$ 565</u>

Police Special Services Fund
For the period ended December 31, 2016
(amounts expressed in thousands)

	FY2016	FY2017				
	Actuals	Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Police Fees	\$ 3,230	\$ 2,491	\$ 2,491	\$ 638	\$ 2,491	\$ 2,491
Interest Income	48	60	60	31	60	60
Other	2,249	2,111	2,111	303	2,111	2,111
Interfund Transfers	5,023	3,000	3,000	375	3,000	3,000
Total Revenues	<u>10,550</u>	<u>7,662</u>	<u>7,662</u>	<u>1,347</u>	<u>7,662</u>	<u>7,662</u>
Expenditures						
Personnel	8,440	6,609	6,609	1,865	6,609	6,609
Supplies	63	1,522	1,516	29	1,516	1,516
Other Services	1,012	2,022	2,022	341	2,022	2,022
Capital Purchases	505	308	308	246	308	308
Non-Capital Purchases	0	20	26	0	26	26
Interfund Transfers	217	211	211	0	211	211
Total Expenditures	<u>10,237</u>	<u>10,692</u>	<u>10,692</u>	<u>2,481</u>	<u>10,692</u>	<u>10,692</u>
Pension Bond Proceeds	0	0	0	0	0	0
Net Current Activity	313	(3,030)	(3,030)	(1,134)	(3,030)	(3,030)
Fund Balance, Beginning of Year	<u>6,764</u>	<u>7,077</u>	<u>7,077</u>	<u>7,077</u>	<u>7,077</u>	<u>7,077</u>
Fund Balance, End of Year	<u>\$ 7,077</u>	<u>\$ 4,047</u>	<u>\$ 4,047</u>	<u>\$ 5,943</u>	<u>\$ 4,047</u>	<u>\$ 4,047</u>

Recycling Revenue Fund
For the period ended December 31, 2016
(amounts expressed in thousands)

	FY2016 Actual	Adopted Budget	Current Budget	FY2017 YTD	Controller's Projection	Finance Projection
Revenues						
Current Revenues	\$ 357	\$ 501	\$ 501	\$ 200	\$ 501	\$ 501
Interest Income	12	0	0	4	1	1
Miscellaneous	137	54	54	174	53	53
Interfund Transfers	0	0	0	0	0	0
Total Revenues	<u>507</u>	<u>555</u>	<u>555</u>	<u>378</u>	<u>555</u>	<u>555</u>
Expenditures						
Personnel	199	290	290	153	299	299
Supplies	2	2	7	2	4	4
Other Services	605	2,985	2,880	321	2,974	2,974
Capital/Non-Capital Purchases	15	0	100	0	0	0
Total Expenditures	<u>821</u>	<u>3,277</u>	<u>3,277</u>	<u>476</u>	<u>3,277</u>	<u>3,277</u>
Operating Transfers						
Operating Transfers In	1,557	5,494	5,494	1,179	5,494	5,494
Operating Transfers (Out)	(2,771)	(2,771)	(2,771)	0	(2,771)	(2,771)
Total Operating Transfers	<u>(1,214)</u>	<u>2,723</u>	<u>2,723</u>	<u>1,179</u>	<u>2,723</u>	<u>2,723</u>
Net Current Activity	(1,529)	0	0	1,081	0	0
Fund Balance, Beginning of Year	<u>2,129</u>	<u>600</u>	<u>600</u>	<u>600</u>	<u>600</u>	<u>600</u>
Fund Balance, End of Year	<u>\$ 600</u>	<u>\$ 600</u>	<u>\$ 600</u>	<u>\$ 1,681</u>	<u>\$ 600</u>	<u>\$ 600</u>

Special Waste Fund
For the period ended December 31, 2016
(amounts expressed in thousands)

	FY2016 Actual	Adopted Budget	Current Budget	FY2017 YTD	Controller's Projection	Finance Projection
Revenues						
Current Revenues	\$ 2,894	\$ 2,879	\$ 2,879	\$ 1,557	\$ 2,885	\$ 2,885
Total Revenues	<u>2,894</u>	<u>2,879</u>	<u>2,879</u>	<u>1,557</u>	<u>2,885</u>	<u>2,885</u>
Expenditures						
Personnel	3,051	3,744	3,744	1,803	3,744	3,744
Supplies	38	156	115	25	124	124
Other Services	1,312	263	373	154	364	364
Non-Capital Purchases	4	57	57	0	57	57
Capital Purchases	0	384	315	0	315	315
Total Expenditures	<u>4,405</u>	<u>4,604</u>	<u>4,604</u>	<u>1,982</u>	<u>4,604</u>	<u>4,604</u>
Operating Transfers						
Operating Transfers In (Out)	1,097	1,200	1,200	226	1,200	1,200
Total Operating Transfers	<u>1,097</u>	<u>1,200</u>	<u>1,200</u>	<u>226</u>	<u>1,200</u>	<u>1,200</u>
Net Current Activity	(414)	(525)	(525)	(199)	(519)	(519)
Fund Balance, Beginning of Year	<u>2,805</u>	<u>2,391</u>	<u>2,391</u>	<u>2,391</u>	<u>2,391</u>	<u>2,391</u>
Fund Balance, End of Year	<u>\$ 2,391</u>	<u>\$ 1,866</u>	<u>\$ 1,866</u>	<u>\$ 2,192</u>	<u>\$ 1,872</u>	<u>\$ 1,872</u>

Supplemental Environmental Protection
For the period ended December 31, 2016
(amounts expressed in thousands)

	FY2016	FY2016				
	Actual	Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Current Revenues	\$ 74	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Interest Income	1	0	0	0	0	0
Total Revenues	<u>75</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Expenditures						
Personnel Services	9	0	0	0	0	0
Supplies	20	0	0	0	0	0
Other Services	3	0	0	0	0	0
Capital Purchases	0	0	0	0	0	0
Non-Capital Purchases	0	0	0	0	0	0
Interfund Transfers	97	0	0	0	0	0
Total Expenditures	<u>129</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Current Activity	(54)	0	0	0	0	0
Fund Balance, Beginning of Year	<u>54</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance, End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

Swimming Pool Safety Fund
For the period ended December 31, 2016
(amounts expressed in thousands)

	FY2016	FY2017				
	Actual	Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Current Revenues	\$ 1,130	\$ 1,225	\$ 1,225	\$ 501	\$ 1,225	\$ 1,225
Total Revenues	<u>1,130</u>	<u>1,225</u>	<u>1,225</u>	<u>501</u>	<u>1,225</u>	<u>1,225</u>
Expenditures						
Personnel	1,019	1,088	1,088	569	1,088	1,088
Supplies	37	17	17	14	17	17
Other Services	48	74	73	18	73	73
Non-Capital Purchases	0	0	1	0	1	1
Capital Purchases	0	24	24	0	24	24
Total Expenditures	<u>1,104</u>	<u>1,203</u>	<u>1,203</u>	<u>601</u>	<u>1,203</u>	<u>1,203</u>
Net Current Activity	26	22	22	(100)	22	22
Fund Balance, Beginning of Year	<u>893</u>	<u>919</u>	<u>919</u>	<u>919</u>	<u>919</u>	<u>919</u>
Fund Balance, End of Year	<u>\$ 919</u>	<u>\$ 941</u>	<u>\$ 941</u>	<u>\$ 819</u>	<u>\$ 941</u>	<u>\$ 941</u>

Technology Fee Fund
For the period ended December 31, 2016
(amounts expressed in thousands)

	FY2016 Actual	Adopted Budget	Current Budget	FY2017 YTD	Controller's Projection	Finance Projection
Revenues						
Municipal Court Fines	\$ 946	\$ 807	\$ 807	\$ 358	\$ 750	\$ 750
Interest Income	4	3	3	4	8	8
Misc.	0	480	480	104	250	250
Total Revenues	<u>950</u>	<u>1,290</u>	<u>1,290</u>	<u>466</u>	<u>1,008</u>	<u>1,008</u>
Expenditures						
Personnel	84	189	189	95	189	189
Supplies	0	0	1	1	1	1
Other Services	321	376	611	86	375	375
Equipment	32	0	0	0	0	0
Debt Service	0	0	0	0	0	0
Capital Purchases	0	350	114	0	114	114
Total Expenditures	<u>437</u>	<u>915</u>	<u>915</u>	<u>182</u>	<u>679</u>	<u>679</u>
Net Current Activity	513	375	375	284	329	329
Fund Balance, Beginning of Year	<u>257</u>	<u>770</u>	<u>770</u>	<u>770</u>	<u>770</u>	<u>770</u>
Fund Balance, End of Year	<u>\$ 770</u>	<u>\$ 1,145</u>	<u>\$ 1,145</u>	<u>\$ 1,054</u>	<u>\$ 1,099</u>	<u>\$ 1,099</u>

Tourism Promotion Special Revenue Fund
For the period ended December 31, 2016
(amounts expressed in thousands)

	FY2016 Actual	Adopted Budget	Current Budget	FY2017 YTD	Controller's Projection	Finance Projection
Revenues						
Current Revenues	\$ 42	\$ 32	\$ 32	\$ 16	\$ 38	\$ 38
Interest Income	5	6	6	6	10	10
Miscellaneous Revenue	5	0	0	1	3	3
Total Revenues	<u>52</u>	<u>38</u>	<u>38</u>	<u>24</u>	<u>51</u>	<u>51</u>
Expenditures						
Personnel	2,128	2,395	\$ 2,395	1,241	2,513	2,513
Supplies	97	98	98	32	128	128
Other Services	542	17,704	17,704	4,084	17,707	17,707
Non-Capital Purchases	0	0	0	0	0	0
Capital Purchases	0	0	0	0	0	0
Total Expenditures	<u>2,767</u>	<u>20,197</u>	<u>20,197</u>	<u>5,357</u>	<u>20,348</u>	<u>20,348</u>
Operating Transfers						
Operating Transfers In (Out)	2,611	2,507	2,507	1,725	3,007	3,007
Component Unit	342	17,652	17,652	4,800	17,290	17,290
Total Operating Transfers	<u>2,953</u>	<u>20,159</u>	<u>20,159</u>	<u>6,525</u>	<u>20,297</u>	<u>20,297</u>
Net Current Activity	238	0	0	1,192	0	0
Fund Balance, Beginning of Year	<u>4</u>	<u>242</u>	<u>242</u>	<u>242</u>	<u>242</u>	<u>242</u>
Fund Balance, End of Year	<u>\$ 242</u>	<u>\$ 242</u>	<u>\$ 242</u>	<u>\$ 1,434</u>	<u>\$ 242</u>	<u>\$ 242</u>



City of Houston, Texas
Commercial Paper Issued and Available
For the period end December 31, 2016
(amounts expressed in millions)

COMMERCIAL PAPER	Draws FY17	Draws Month	Refunded FY17	Amount Available to be Drawn	Amount Outstanding
General Obligation					
<i><u>Voter Authorized 2001 & 2006 & 2012 Election</u></i>					
Series G-1	0.00	0.00	0.00	75.00	0.00
Series G-2	5.00	0.00	0.00	69.90	55.10
Series H-2	10.00	0.00	0.00	55.20	44.80
Series J	0.00	0.00	0.00	115.00	10.00
<i><u>Non-Voter Authorized</u></i>					
Series E1-Equipment & Capital	20.00	5.00	0.00	80.00	20.00
Series E2- Equipment & Capital	20.00	10.00	0.00	45.00	25.00
Series E2- Metro Street Projects	0.00	0.00	0.00	30.00	0.00
Series K-1	0.00	0.00	0.00	150.00	0.00
Series K-2	0.00	0.00	0.00	100.00	0.00
Total General Obligation	55.00	15.00	0.00	720.10	154.90
Combined Utility System					
Series B-1	60.00	20.00	0.00	20.00	80.00
Series B-2	0.00	0.00	0.00	75.00	0.00
Series B-3	0.00	0.00	0.00	75.00	0.00
Series B-4	0.00	0.00	0.00	60.00	40.00
Series B-5	0.00	0.00	0.00	250.00	0.00
Series B-6	0.00	0.00	0.00	100.00	0.00
Total Combined Utility System	60.00	20.00	0.00	580.00	120.00
Airport System					
Series A&B	0.00	0.00	0.00	63.00	87.00
Total Airport System	0.00	0.00	0.00	63.00	87.00
Totals	\$115.00	\$35.00	\$0.00	\$1,363.10	\$361.90

City of Houston, Texas
Total Outstanding Debt
For the period end December 31, 2016

(amounts expressed in thousands)

	December 31, 2016	December 31, 2015
Payable from Ad Valorem Taxes		
Public Improvement Bonds ^(a)	2,320,605	2,447,340
Commercial Paper Notes ^(b)	154,900	166,900
Pension Obligations	587,375	594,640
Certificates of Obligations	16,360	16,360
Subtotal	3,079,240	3,225,240
Payable from Sources Other Than Ad Valorem Taxes		
Combined Utility System		
Combined Utility System Revenue Bonds	5,804,650	5,790,305
Combined Utility System Commercial Paper Notes ^(c)	120,000	120,000
Water and Sewer System Revenue Bonds ^(d)	156,703	148,417
Contract Revenue Obligations - CWA	67,755	71,855
Combined Utility System Subordinate Lien	88,295	25,915
Airport System		
Airport System Sr. Lien Bonds ^(e)	430,645	440,385
Airport System Subordinate Lien	1,590,590	1,654,040
Airport System Sr. Lien Commercial Paper Notes ^(f)	87,000	69,500
Airport System Inferior Lien Contracts ^(g)	6,240	12,155
Airport Special Facilities Revenue Bonds ^(h)	808,685	813,845
Hotel Occupancy Tax and Civic Parking		
Facilities Revenue Bonds ⁽ⁱ⁾	609,538	623,542
Subtotal	9,770,101	9,769,959
Total Debt Payable by the City	\$12,849,341	\$12,995,199

(a) In Nov 2001 voters authorized \$776 million in tax bonds. In Nov 2006 voters authorized \$625million in tax bonds. In Nov 2012 voters authorized an additional \$410 million in tax bonds.

(b) The City has authorized maximum issuance of General Obligation Commercial Paper Programs Series E-1: \$100 million, E-2: \$100 million, G-1: \$75 million, G-2: \$125 million, H-2: \$100 million, J: \$125 million, K1: \$150 million and K2: \$100 million.

(c) The City has authorized \$700 million in Combined Utility System Commercial Paper Notes.

(d) Includes \$99.4 million accreted value of capital appreciation bonds at this date and \$90.4 million last year.

(e) The Houston Airport System issued Senior Lien Revenue bonds on August 20, 2009.

(f) City Council has authorized Airport Senior Lien Commercial Paper Notes Series A and B with \$150 million of appropriation capacity. In May 2016 the Airport Inferior Lien appropriation facilities was also increased from \$225 million to \$450 million.

(g) Under a sublease agreement, the Houston Airport System has agreed to make sublease payments that include the debt service payments on the Series 1997A Special Facilities Bonds that financed the Automated People Mover ("APM") at George Bush Airport. These sublease payments constitute Inferior Lien Obligations under the Airport bond ordinances.

(h) All Special Facility Revenue Bonds are secured solely from Special Facility Lease Revenues. Does not include \$6.2 million for Series 1997A Special Facilities Bonds. See footnote (g).

(i) Includes \$148 million accreted value of capital appreciation bonds at this date and \$142.6 million last year.

City of Houston, Texas
Voter-Authorized Obligations
For the period end December 31, 2016
(amounts expressed in thousands)

<u>Purposes</u>	<u>Voter Authorized</u>	<u>Approved by City Council for Issuance as Commercial Paper Notes</u>	<u>Commercial Paper Issued ^(a)</u>	<u>Commercial Paper Notes Approved by City Council but Unissued</u>	<u>All Voter Authorized but Unissued</u>
November 2001 Election					
Streets, Bridges, Traffic Control	\$ 474,000	\$ 474,000	\$ 467,698	\$ 6,302	\$ 6,302
Parks and Recreation	80,000	80,000	80,000	-	-
Police and Fire Departments	82,000	82,000	82,000	-	-
Permanent and General Improvements ^(b)	80,000	80,000	80,000	-	-
Public Libraries	40,000	40,000	40,000	-	-
Low Income Housing	20,000	20,000	11,985	8,015	8,015
Total	776,000	776,000	761,683	14,317	14,317
November 2006 Election					
Streets, Bridges, Traffic Control	\$ 320,000	\$ 219,950	\$ 76,715	\$ 143,235	\$ 243,285
Parks and Recreation	55,000	55,000	55,000	-	-
Public Safety	135,000	135,000	118,905	16,095	16,095
Permanent and General Improvements ^(b)	60,000	60,000	60,000	-	-
Public Libraries	37,000	37,000	36,900	100	100
Low Income Housing	18,000	18,008	8,875	9,133	9,125
Total	\$ 625,000	\$ 524,958	\$ 356,395	\$ 168,563	\$ 268,605
November 2012 Election					
Streets, Bridges, Traffic Control	\$ -	\$ -	\$ -	\$ -	\$ -
Parks and Recreation	166,000	122,332	25,000	97,332	141,000
Public Safety	144,000	128,567	9,900	118,667	134,100
Permanent and General Improvements ^(b)	57,000	50,334	8,750	41,584	48,250
Public Libraries	28,000	28,000	11,195	16,805	16,805
Low Income Housing	15,000	3,100	0	3,100	15,000
Total	\$ 410,000	\$ 332,333	\$ 54,845	\$ 277,488	\$ 355,155
Combined Total (2001, 2006, 2012 Elections)	\$ 1,811,000	\$ 1,633,291	\$ 1,172,923	\$ 460,368	\$ 638,077

(a) As of December 31, 2016

(b) Includes Public Health and Solid Waste Management

Note: This schedule sets forth the categories of bond authorization approved by the voters in elections held in November of 2001 (the "2001 Election") and November of 2006 (the "2006 Election"), and November of 2012 (the "2012 Election"), the amount of each such authorization approved by City Council for issuance as Commercial Paper Notes, the amount of commercial paper issued as of year-end, and the amount of commercial paper approved but unissued. The City has issued all bonds authorized at the election held in November of 1997.

CITY OF HOUSTON

RETIREE MEDICAL UNFUNDED ACCRUED LIABILITIES

12/31/2016
(amount expressed in millions)

	<u>Date of Most Recent Measurement</u>	<u>Present Value of Benefits ⁽²⁾</u>	<u>Unfunded Accrued Liabilities</u>	<u>Annual OPEB Cost ⁽⁴⁾</u>
Entry Age Normal ⁽¹⁾	6/30/2016	\$3,437.7	\$2,055.0 ⁽³⁾	\$200.4

Note (1) Entry Age Normal is a cost method used to identify the value of benefits for the fiscal year 2015
Present Value of Benefits is a measure of total liability at the date of valuation
Both medical and life benefits are included.

Note (2) The present value of benefits (PVB) reflected above is based on actuarial assumptions reported to the City in August of 2015. The PVB is reported to the City on a Biennial bases with interim reports. The current interim report from the actuary estimates an increase in normal cost of 3% as well as an estimated increase in payroll of 3% prospectively.

Note (3) Based on new plan provisions effective 07/01/2014.

Note (4) The Annual OPEB (Other Post Employment Benefits) Cost is the actuarial calculated annual amount the City should contribute to fund the unfunded accrued liabilities over 30 years remaining average expected working life. The City currently funds on a "pay as you go" basis. The City has paid **\$19.8 million** current fiscal year to date. For FY2016 the City paid \$53.7 million for the retiree health insurance costs.

CITY OF HOUSTON

PENSION FUND PAYMENTS AND NET PENSION LIABILITY SUMMARY

12/31/2016

PAYMENTS

(amount expressed in thousands)

	Payments FY 2016	FY 2017			
		City Payment Contribution ^{1,2}	Employee Payment Rate	Current Budget	Year to Date Actual
Firefighters Plan					
General Fd. & Other Fds.	\$ 94,288	33.2%	9.00%	\$ 92,086	\$ 47,300
Total Firefighters Plan	\$ 94,288			\$ 92,086	\$ 47,300
Police Plan ³					
General Fd. & Other Fds.	\$ 148,500	\$ 33,870	9% / 10.25%	\$ 133,791	\$ 72,975
Pension Bonds	\$ -			\$ -	\$ -
Total Police Plan	\$ 148,500			\$ 133,791	\$ 72,975
Municipal Plan					
General Fund	\$ 60,447	29.36%	5% / None	\$ 68,487	\$ 33,744
Other Funds	\$ 101,796	29.36%	5% / None	\$ 119,323	\$ 55,948
Total Municipal Plan	\$ 162,243			\$ 187,810	\$ 89,692
Total All Three Plans	<u>\$405,031</u>			<u>\$413,687</u>	<u>\$209,967</u>

NET PENSION LIABILITY AND FUNDED STATUS⁴

	Date of Most Recent Measurement	Net Pension Liability (\$ millions)	Net Position as % of Liabilities
Firefighters Plan	6/30/2016	900.0	80.6%
Police Plan	6/30/2016	2,540.8	61.6%
Municipal Plan	6/30/2016	2,634.4	47.7%

Note 1: City contribution amount is based on Meet and Confer Agreement with Houston Police Officers Pension System
(Agreement Between Houston Police Officers' Pension System and City of Houston, 2011)

Note 2: City contribution based on Meet and Confer Agreement with Houston Municipal Employees Pension System
(Fourth Amendment, June 27, 2007, Change in Member Contributions: effective January 1, 2008, new hires do not contribute).

Note 3: Per Meet and Confer Sub-Agreement, shortfall payment is scheduled to be paid in FY2017 in the amount of \$14.28M

Note 4: Reported per FY2016 CAFR.

City of Houston, Texas
Civic Art Program Appropriation
For the period ended December 31, 2016
(amounts expressed in thousands)

<u>Program</u>	<u>Appropriated</u>	<u>Pre-Encumbered</u>	<u>Encumbered</u>	<u>Expended</u>	<u>Available</u>
Public Improvements					
Police	\$ 588	\$ 189	\$ 268	\$ 57	\$ 74
Fire	557	402	0	0	155
Houston Emergency Center	0	0	0	0	0
Public Works	126	93	0	32	1
Solid Waste	20	0	20	0	0
Library	950	537	81	98	234
Parks & Recreation	506	176	258	22	50
Health	350	280	0	0	70
Mayor	49	49	0	0	0
General Government	184	0	38	2	144
Total Public Improvements	<u>\$ 3,330</u>	<u>\$ 1,726</u>	<u>\$ 665</u>	<u>\$ 211</u>	<u>\$ 728</u>
Airport System	\$ 5,693	\$ 2,699	\$ 2,723	\$ 260	\$ 11
Combined Utility System	383	53	21	1	308
Convention & Entertainment	1,009	0	0	1,009	0
Citywide Totals	<u><u>\$ 10,415</u></u>	<u><u>\$ 4,478</u></u>	<u><u>\$ 3,409</u></u>	<u><u>\$ 1,481</u></u>	<u><u>\$ 1,047</u></u>

FY2017 FULL TIME EQUIVALENT (FTE) REPORT
(1 FTE Equals 2,088 Hours Per Year)

	FY2016 Actual	FY2017 Budget	FY2017 December	FY2017 (1) YTD AVG	Overtime FY2016 Actual	Overtime FY2017 Budget	Overtime (1) FY2017 YTD
ENTERPRISE FUNDS							
Aviation	1,187.4	1,299.9	1,165.6	1,161.7	58.2	33.8	59.5
PW & E - Combined Utility System	2,019.5	2,233.9	2,064.9	2,120.7	160.1	123.5	152.8
TOTAL ENTERPRISE FUNDS	3,206.9	3,533.8	3,230.5	3,282.4	218.3	157.3	212.3
GENERAL FUND							
GENERAL FUND MUNICIPAL							
Administration and Regulatory Affairs	204.4	214.3	213.8	211.4	1.2	1.1	1.1
City Secretary	9.1	11.2	8.9	8.6	0.1	0.2	0.0
Controller's Office	60.3	64.5	56.6	57.5	0.0	0.0	0.0
Council Office	77.6	88.0	76.6	77.2	0.0	0.0	0.0
Finance Department	106.8	116.4	100.5	99.4	0.0	0.0	0.0
Fire Department	111.4	113.9	110.1	109.5	0.5	0.4	0.5
General Services	133.3	136.2	129.6	128.2	4.4	3.5	7.0
Housing & Community Development	0.5	1.0	0.7	0.5	0.2	0.0	0.0
Houston Health Department	443.0	443.9	424.5	441.8	4.7	2.7	2.9
Human Resources	33.2	28.8	16.3	28.5	0.0	0.0	0.0
Information Technology	154.6	158.5	144.7	144.3	2.2	2.4	1.9
Legal	120.0	119.9	114.0	115.6	0.0	0.0	0.0
Library	466.0	465.8	469.4	465.2	0.0	0.0	0.0
Mayor's Office	49.5	45.7	48.9	49.3	0.0	0.0	0.1
Municipal Courts Department	290.5	293.1	279.9	282.2	0.2	0.0	0.0
Neighborhoods	105.9	107.6	100.5	102.1	1.7	0.6	0.3
Office of Business Opportunity	28.2	30.0	27.5	27.1	0.0	0.0	0.0
Parks & Recreation	643.4	688.4	630.2	694.7	14.5	5.2	15.1
Planning & Development	59.5	34.1	32.7	32.8	0.3	0.0	0.0
Police Department	1,102.6	1,101.6	1,116.4	1,102.5	32.1	29.5	32.7
Public Works and Engineering	12.4	15.0	15.5	13.4	0.1	0.1	0.2
Solid Waste Management	436.3	436.3	447.3	445.9	71.4	37.9	74.1
SUBTOTAL MUNICIPAL	4,648.5	4,714.2	4,564.6	4,637.7	133.6	83.6	135.9
GENERAL FUND CADETS							
Fire Department	107.1	125.2	92.3	107.7	0.0	0.0	0.0
Police Department	140.5	174.1	216.1	208.5	0.0	0.0	0.0
SUBTOTAL CADET	247.6	299.3	308.4	316.2	0.0	0.0	0.0

FY2017 FULL TIME EQUIVALENT (FTE) REPORT
(1 FTE Equals 2,088 Hours Per Year)

	FY2016 Actual	FY2017 Budget	FY2017 December	FY2017 (1) YTD AVG	Overtime FY2016 Actual	Overtime FY2017 Budget	Overtime (1) FY2017 YTD
GENERAL FUND CLASSIFIED							
Fire Department	3,991.3 (4)	4,069.8	4,050.5 (4)	4,031.7 (4)	244.1	166.3	192.4
Police Department	5,082.3	5,187.7	5,072.2	5,092.0	271.1 (2)	98.8	245.2 (2)
SUBTOTAL CLASSIFIED	9,073.6	9,257.5	9,122.7	9,123.7	515.2	265.1	437.6
TOTAL GENERAL FUND	13,969.7	14,271.0	13,995.7	14,077.6	648.8	348.7	573.5
GRANTS & OTHER FUNDS (3)							
Administration and Regulatory Affairs	175.0	198.6	178.6	178.1	0.9	1.0	2.9
Finance Department	39.2	56.1	40.0	39.1	0.0	0.0	0.0
Fleet Management	348.8	387.2	371.0	369.1	22.4	18.4	31.7
General Services	126.9	141.0	122.9	122.7	3.2	4.0	4.1
Housing & Community Development	158.1	0.0	143.3	152.7	0.2	0.0	0.3
Houston Emergency Center	235.2	251.3	231.9	230.5	12.3	11.4	12.4
Houston Health Department	652.2	271.5	825.3	671.9	4.1	5.4	4.8
Human Resources	230.4	247.1	228.5	228.1	0.0	0.0	0.0
Information Technology	54.9	54.7	50.5	48.6	0.0	0.0	0.0
Legal	53.5	56.0	53.0	53.1	0.0	0.0	0.0
Library	13.6	0.0	7.0	8.2	0.0	0.0	0.0
Mayor's Office	48.8	43.0	52.1	48.0	1.2	1.0	1.3
Municipal Courts Department	18.8	24.0	23.0	21.2	0.0	0.0	0.0
Neighborhoods	42.1	0.0	36.6	42.2	1.3	0.0	0.4
Office of Business Opportunity	2.0	2.0	2.0	2.0	0.0	0.0	0.0
Parks & Recreation	103.9	124.4	110.3	112.9	4.4	3.0	3.7
Planning	21.9	58.0	51.2	50.6	0.0	0.0	0.0
Police Department - Cadet	16.7	0.0	25.0	40.9	0.0	0.0	0.0
Police Department - Classified	81.1	63.0	71.6	72.2	6.1 (2)	86.4	7.2 (2)
Police Department - Municipal	67.8	41.0	59.7	58.6	1.8	2.6	2.0
Public Works and Engineering	1,618.4	1,787.2	1,684.0	1,705.8	113.3	88.4	112.8
Solid Waste Management	2.4	4.0	3.9	3.7	0.0	0.0	0.0
TOTAL GRANTS & OTHER FUNDS	4,111.7	3,810.1	4,371.4	4,260.2	171.2	221.6	183.6
CITY-WIDE TOTAL	21,288.3	21,614.9	21,597.6	21,620.2	1,038.3	727.6	969.4

(1) YTD numbers measure the periods 07/01/2016 through 12/31/2016.

(2) Includes overtime hours from grants and special funds except Auto Dealers.

(3) FY2017 Budget does not include grants FTEs.

(4) Fire department FTEs do not include classified employees on phasedown.

Fund Descriptions

General Fund (1000)

General Revenues (i.e. property taxes, sales taxes, franchise fees, Municipal Courts fines, etc.) are budgeted and received in the General Fund for the support of most basic city services. Operations and services for public safety, financial services, libraries, solid waste management, health, most parks and recreation services, street traffic control, esplanade mowing and citywide administration are included in the General Fund.

Enterprise Funds

Aviation Operating Fund (8001)

The Aviation Operating Fund is an enterprise fund which accounts for operation of the City's airport system. The airport system is comprised of the George Bush Intercontinental Airport/Houston, William P. Hobby Airport, and Ellington Airport. Activities of the department include: operations, maintenance, planning and construction, public service and administration. The Department coordinates its activities with the Federal Aviation Administration (FAA), other federal and state agencies, the airlines, and tenants of the airport facilities.

Convention and Entertainment Facilities Operating Fund (8601)

The Convention and Entertainment Facilities Operating fund is an enterprise fund that accounts for the operation of the City's five major entertainment centers and city-owned parking garages: Jesse H. Jones Hall, Bayou Place, Gus S. Wortham Center, George R. Brown Convention Center and Theater District Garage.

Combined Utility System Fund (8300, 8301, 8305)

The Combined Utility System is composed of three separate funds: the Water and Sewer System Operating Fund; the Combined Utility System Operating Fund and the Combined Utility System General Purpose Fund. The fund provides for the operation of the City's treated and untreated water, as well as, receives and process wastewater generated in a service area that includes the City, certain municipalities and unincorporated communities in the Houston metropolitan area. Some of the City's largest customers are other cities and water authorities which supply water to their own customers. This fund is administered by the Public Works & Engineering Department.

Risk Management Funds

Health Benefits Fund (9000)

The Health Benefits Fund, an Internal Service Fund administered by the Human Resources Department, was established in 1984 to centralize the financial transactions for the City's benefit plans. Health Benefits Effective May 1, 2011, the City elected to be substantially self-insured and awarded CIGNA a three year contract with two (2) one-year renewal options for 4 new health plans. The new health benefits model is composed of four (4) plans, all of which have heavy emphasis on a wellness component, and includes: 1) a limited network HMO-type plan, 2) an open access PPO-type plan with no out-of-network coverage, 3) a consumer driven high deductible Health Plan (CDHP), partnered with a health reimbursement account, and 4) a specific plan for retirees, mostly those under age 65, who live outside the limited network service area but who live in Texas. Effective 08/01/11, all 65+ Medicare eligible retirees must enroll in the 6 MA plans or opt out. These plans are supported by contributions from the city and participants. The Fund also includes two dental plans, a dental/health maintenance organization (DHMO) and a dental indemnity plan. Both plans are supported exclusively by participants.

Long Term Disability Fund (9001)

The Long Term Disability (LTD) Plan is a self-insured program accounted for as an internal service fund. Established in 1985 and revised in 1996 as part of the Income Protection Plan (IPP) (renamed the Compensable Sick Leave Plan (CSL) in October 1996), the plan provides paid long-term sick leave for City employees.

Property and Casualty Fund (1004)

The Property and Casualty Fund was established to monitor the financial requirements of the Property and Risk Management Programs. This activity is primarily self-funded. The revenue is generated from assessed premiums to the other funds. These premiums are based upon projected expenditures. All risk to the City's assets (except Workers Compensation, Life, Health Benefits, and Long Term Disability) fall within the scope of this fund.

Workers' Compensation Fund (1011)

The Workers' Compensation Fund is a revolving fund administered by the Human Resources Department. The Fund was established to centralize the financial transactions in the areas of Accident Prevention, Loss Control and Workers' Compensation.

Special Revenue Funds

Asset Forfeiture Fund (2202, 2203, 2204)

This fund is administered by the Houston Police Department (HPD). The City receives forfeited funds resulting from HPD's role in drug-related seizures. This fund provides resources beyond HPD's General Fund budget for crime enforcement. Specifically, this fund is used to address the drug problem in a manner consistent with the department's Comprehensive Narcotics Plan.

Auto Dealers Fund (2200)

This fund is budgeted to pay the license fees paid by tow truck drivers and various automotive sales, repair, storage and salvage dealers to finance a portion of the Police Department's enforcement efforts regarding privately owned storage lots. This fund is also administered by the Police Department.

BARC Special Revenue Fund (2427)

BARC (Bureau of Animal Regulation and Care) is authorized to receive funds from any source for the purpose of supporting the maintenance and operation of the City's animal shelter facilities and programs. This fund is administered by the Administration and Regulatory Affairs Department.

Bayou Greenway 2020 Fund (2106)

The Bayou Greenway 2020 Fund is administered by the Houston Parks Department. This fund was created to manage the maintenance of the Bayou Greenways 2020 project based upon the Bayou Greenways 2020 initiative entered between the City of Houston and the Houston Parks Board, Inc. in December 2013.

Building Inspection Fund (2301)

This fund includes all construction and building permit revenues and expenditures for inspections and permitting activities. Outdoor sign license fees are received in this fund for enforcement of the City's sign ordinance. This fund is administered by the Public Works and Engineering (PWE) Department.

Building (Court) Security Fund (2206)

This Fund was established in FY1997 and is administered by the Municipal Courts Department. This fund includes all security related contractual expenditures and additional security enhancements for the courts. Revenue is generated by the collection of a court fee for each paid conviction as allowed by State law. The mission of the Municipal Court Building Security Fund is to protect the health and welfare of civilians and employees by ensuring that adequate equipment, procedures, and personnel are present at all court facilities.

Cable TV Fund (2401, 2428)

This fund, under certain cable television franchise agreements with the City, receives contributions on a subscriber basis. This fund is used for public access cable television programming and related costs in the Cable Television Special Fund. The Mayor's Office is responsible for administering this fund.

Child Safety Fund (2209)

This fund is used to account for monies received for public, parochial and private school crossing guard programs. Revenues to the fund comes from an assessment of Municipal Court fee's on non-criminal municipal violations and a portion of each vehicle registration authorized by Harris County. The Police Department administers this fund.

Contractors Responsibility (2424)

The Contractors Responsibility Fund was created for the Pay or Play Program (POP), which is administered by the Office of Business Opportunity. The Pay or Play program is designated to foster the health care options for the citizens of Houston and Harris County area, create a level playing field for contractors bidding on City of Houston projects and defray the cost of the local uninsured workforce.

Dedicated Drainage & Street Renewal Fund (2310)

Ordinance 2010-879 requires funding in the amount equivalent to proceeds from \$0.118 of the City's ad valorem tax levy minus an amount equal to debt service for drainage and streets to the Dedicated Drainage & Street Renewal Fund. Total outstanding debt payable from ad valorem taxes (as of December 31, 2012) is \$3.47 billion. The portion of the debt associated with drainage and street improvements is estimated at \$1.69 billion. The Dedicated Drainage and Street Renewal Fund is not technically an enterprise fund, but is grouped with the Combined Utility System for clarity.

Digital Houston Fund (2422)

This fund is used by the City of Houston to build a citywide wireless broadband Wi-Fi mesh network that will provide affordable high-speed internet access for residents and visitors to Houston; thus creating a digital future for Houstonians through a digital literacy effort in support of achieving Houston's educational workforce and educational goals. This fund is administered by the Library Department.

Essential Public Health Services (2010)

The Essential Public Health Services Fund was created for the purpose of offsetting costs associated with the administration of Medicaid Transformation Waiver projects and to perform other essential public health services. This fund will capture the costs and reimbursement of the expenses for the projects. The expected reimbursements are for costs that are incurred for the expansion of health and human services.

Forensic Transition Special Fund (2213)

The Forensic Transition Special Fund was created for the transition of forensic operations from the Houston Police Department to the independent Houston Forensics Science Local Government Corporation (LGC). The fund's budget covers City of Houston employees that provide services to the Houston Forensic Science LGC.

Health Special Revenue Fund (2002)

Health Special Revenue Fund contains several revenue generating activities that are supported by ordinances, including the following: Consumer Foods Technology Fee, Ambulance Permit Fee, Vital Statics, Geriatric Dental Program, and donated fund for community activities or special events coordinated by Children and Family Services Division and Community Health Services Division.

Historic Preservation Fund (2306)

This fund is administered by the Planning and Development Department and the Houston Public Library. This fund was established in FY2010 to utilize funds set aside from the sale of historic fire stations by the City in FY2009. This fund is used to promote historic preservation programs. It utilizes City funds as seed money to encourage private investment, attract grant funds, and support educational programs that will further preservation efforts in Houston. This fund also provides future funding for the maintenance needs of the historic Julia Ideson Building.

Houston Emergency Center Fund (2205)

This fund consolidates the City's four separate emergency services into one state of the art facility. This fund is administered by the Houston Emergency Center.

Houston TranStar Center Fund (2402)

Houston TranStar Center, formerly known as the Greater Houston Transportation & Emergency Management Center, was built through a cooperative effort among the City of Houston, Harris County, Metropolitan Transit Authority (METRO) and the Texas Department of Transportation (TxDOT). The center houses personnel responsible for and/or involved with transportation and emergency management planning and operations in the Houston/Harris County area. Funding for the center is received from each member agency and is prorated based on occupancy and use of center facilities.

Juvenile Case Manager Fund (2211)

This Fund was established in FY2009 and is administered by the Municipal Courts Department. This fund includes expenditures for the salary, benefits, and operational costs related to the Juvenile Case Manager staff. Revenue is generated by the collection of a court fee for each paid conviction as allowed by State law. The mission of the Juvenile Case Manager Fee Fund is to partner with school districts within the City of Houston in an effort to increase school attendance and reduce truancy through early identification, assessment and prevention services, to enhance the accountability of students and families, and to limit a juvenile's exposure to the criminal justice system.

Laboratory Operation and Maintenance Fund (2008)

The Laboratory Operations and Maintenance Fund is designated for the retention of all revenues from laboratory fees. All laboratory fees charged and revenues collected are to defray the costs associated with the purchase, maintenance, operation, and utilization of City Laboratories, including but not limited to, infrastructure, equipment, supplies, software, and hardware systems, and with performing public health surveillance tests.

Maintenance Renewal and Replacement Fund (2105)

This fund is to provide funds needed to maintain and replace systems in buildings and assets as well as to protect the City of Houston's investments. This fund recognizes the shared responsibility of the City and its departments to maintain, upgrade, or replace building systems as they approach the end of their life cycle. This fund also addresses development and maintenance of the physical infrastructure of these facilities. This fund is administered, in partnership, by General Services and Houston Parks and Recreation departments.

Parking Management Fund (8700)

This fund is responsible for managing and providing on-street parking alternatives to the citizens in the Greater Houston area. This fund is administered by the Administration and Regulatory Affairs Department.

Parks Golf Special Fund (2104)

This fund was created to receive all City revenues derived from all City-owned golf facilities, whether operated by the City or private entities, including all related concessions fees, to be used exclusively for the maintenance, operating and improvements of any or all such golf courses.

Parks Special Revenue Fund (2100)

This fund is used to account for revenues and certain expenditures related to operations of the City's municipal golf courses and youth programs. This fund is administered by the Parks and Recreation Department.

Planning & Development Special Revenue Fund (2308)

The fund is administered by the Planning and Development Department. This fund was established in December 2015 to support development-related services such as: subdivision plat review, permit review and one half of the lot size/minimum building line program.

Police Special Services Fund (2201)

This fund is used to account for activities that are not covered under the General Fund Budget. The activities include joint police operations, security and traffic control, undercover support services and use of HPD facilities. The Police Department administers this fund.

Recycling Revenue Fund (2305)

This fund was created to allocate dedicated funds to be used for the expansion and implementation of the City's Recycling Programs. Efforts include citywide tree waste recycling, additional neighborhood depository sites, curbside recycling and increased education and outreach. These efforts allow the City to improve its current landfill diversion rate. This fund is administered by the Solid Waste Management Department.

Special Waste Fund (2423)

The purpose of this fund is to prevent the infiltration of fats, oils, and grease into the sanitary sewer system, and to assure that the City's infrastructure and health of the citizens are protected. All fees collected are expended only for the costs of permitting, inspecting, monitoring, controlling, educating and enforcing any violation pertaining to the management and disposal of the City-regulated waste. This fund is administered by the Houston Health Department.

Storm Water Fund (2302)

This fund receives revenue from the Combined Utility System Fund and Dedicated Drainage and Street Renewal Fund. Funds are transferred to this fund to support storm water drainage operation and maintenance activities. The core purpose is to provide the best level of maintenance to the storm water infrastructure with the resources provided and to maintain flow of storm water free of debris and foreign objects that cause flooding.

Supplemental Environmental Protection Fund (2404)

This fund is for the advancement of the goals of clean air and water and to enhance the community environment impacted by criminal environmental violators. This fund is administered by the Police Department.

Swimming Pool Safety Fund (2009)

This fund receives proceeds from enforcing municipal, state and federal pool and spa safety standards. State and federal pool and safety standards apply to all pools and spas serving more than two dwellings; in accordance with the requirements, operators of pool and spas at apartment or condominium projects are required to obtain permits and to comply with the standards. The fees collected in pursuant of swimming pool and spa safety are used for the purposes of activities related to permitting, inspecting, monitoring, abating, controlling, educating and enforcement of municipal, state and federal standards. This fund is administered by the Health and Human Services Department.

Technology Fee Fund (2207)

This Fund was established in FY2001 and is administered by the Municipal Courts Department. Revenue is generated by the collection of a court fee for each paid conviction as allowed by State law. The purpose of the fund is to finance technological enhancements for the Municipal Courts and maintain systems to operate in an efficient manner.

Tourism Promotion Special Revenue Fund (2429)

Previously known as the Houston Civic Events Fund, this fund is administered by the Mayor's Office. This fund was created to promote tourism through management and coordination of the civic celebration program, city's art and cultural plan, promote business travel and hotel occupancy in the City of Houston as well as protocol services.